

# THE NATIONAL PROVISIONER

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What Does the Bible Say About the Salesman? See pages 25 and 26

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WITH THOSE WE SERVE

# THE NATIONAL PROVISIONER

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OFFICIAL ORGAN OF THE INSTITUTE OF AMERICAN MEAT PACKERS AND THE AMERICAN MEAT PACKERS' TRADE AND SUPPLY ASSOCIATION

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No. 23

## "Sell Right" Means "Stick to Price"

### Buyer Has the Advantage of Weak Salesmen and Plays Them Against Each Other—About Price Lists

The cat is out of the bag!

It's the BUYER who is responsible for all the trouble in the packing business.

A prominent sales manager says so, and he ought to know. He works for one of the biggest and best concerns in the country.

The customer is to blame for cheap prices and cut prices. He sits back and plays packer salesmen against each other, and gets his goods at a loss to the seller and a nice profit for himself. No wonder he's getting rich!

#### The Price List Problem

With price lists that mean nothing, the packer salesmen go out and cut under each other—just to get the business—and the buyer sits back and laughs up his sleeve.

This matter of price lists is beginning to loom up in this "Sell Right" discussion.

The sales manager referred to—works for a big packer—says "all of us issue a weekly price-list, but it doesn't mean anything!"

He has found a Bible verse to back his statement, too! Note Proverbs XX, 14: "It is naught, it is naught, saith the buyer. But when he is gone his way then he boasteth!"

Picture the packer salesman, with his elastic price list, going his way while his customer boasts of the cut he demanded—and got!

This sales manager utters the solid truth that the salesman must have confidence in his price list, as well as his product, if he is to get the price.

Along comes a Western packer in the same mail with this statement: "We print our price list NET, and stick to it."

#### Means What It Says

Instead of printing one list for the whole country, and then because of freight differences, etc., giving salesmen the privilege of "shading" the printed list, this packer prints a list for each section—and his salesmen must GET THAT LIST.

Under the "shading" plan the salesman entitled to the widest margin is apt to feel that his firm is making a big profit, or they would not give him such leeway. This encourages price-cutting and promotes losses.

Packers are urged to print the prices they expect to get—and then get 'em!

### An Easy-Going Salesman His Cut-Price Habits Hurt Firm, Not Him

In a letter to his manager a packer salesman confirms what has been said in this "Sell Right" discussion about cut-price salesmen and their habits. Every salesman should read his description of the fellow he refers to. He says:

"In reply to your letter asking for my personal opinion regarding the article in the May 24th issue of THE NATIONAL PROVISIONER which is headed 'Cowardice or Courage? Qualities that Make or Break a Packer Salesman.'"

"In my estimation this article, as well as others that have been running in this publication, are the best that I have read, and it is demonstrated to me that every word is truth.

"I have a customer who is a large buyer, that remarked to me today, that there was one salesman in town that was two dollars cheaper than anyone else, and that he was going to buy as long as he could at that figure.

"This friend of mine boasts that he can buy pork dressed of this same fellow at almost live hog prices.

"His tonnage, which is large, comes from the 'sharpshooters,' and he has plenty of leisure time to himself and no distribution to speak of—and certainly no profit.

"I have also noted that in the three years I have been on this territory that this concern has had at least six men on the territory, and they have always taken the business on a cut price basis, underselling the rest of us at three dollars, when they could have taken it just as well at fifty cents under.

"Personally I despise a losing business and price competition. The greatest trouble that we have at the present time is no one's fault but the salesman himself, and I am willing to acknowledge my share of this error.

"THE NATIONAL PROVISIONER is the cheapest magazine any salesman can read. Please do not let my subscription lapse."

Very truly yours,

SALESMAN.

EDITOR'S NOTE.—This particular salesman is part of an organization each man in which has been reading THE NATIONAL PROVISIONER for a year past. They were the first sales force to become subscribers to THE NATIONAL PROVISIONER as a whole.]

### Buyer Sets the Price Sales Manager Reveals the Deadly Secret

A district sales manager whispers the secret of the packer's troubles to THE NATIONAL PROVISIONER, on our promise not to tell.

He says it's the buyer who is to blame. The buyer sets the price. He plays the packer salesmen against each other, and beats them down by means of their sliding-scale price lists until he gets what he wants.

This sales manager touches an important point in his letter in discussing this matter of price lists. He says:

Editor THE NATIONAL PROVISIONER:

I trust you may have just a little ink to spare, so that another Sales Manager may diagnose the troubles of the packing business.

Now, if you promise to tell no one else, I will spill the secret. The BUYER is to blame for cheap prices!

What do you think of that?

The little devil who stands back of the



counter, and throws a cleaver or sticks a knife into a piece of meat, is the real culprit, and it remains for me, an obscure sales manager, to discover this.

#### The Buyer Is Cleverer.

Yes, sir, the buyer is just a little cleverer than most men who invest their money in brick, machinery and live stock, and has really set the "selling" price of meats for the past several years.

With intense competition for his trade from numerous sources, the retailer sits back and pits one seller against the other. After a little warping of the truth, he manages to purchase his requirements at prices which in many instances leave no profit for the man who has bought the live stock, slaughtered and cured it ready for the consumer.

Of course, it doesn't take long for a real live buyer to get on to the weak points of packinghouse salesmen—or "order takers," which ever you may wish to call them. And with skillful manipulation, he has them fighting each other as though their life depended upon securing his order for half a dozen boiled hams or five tins of lard.

#### Price Lists That Mean Nothing.

Then another thing—PRICE LISTS. All of us issue a weekly price list, but it doesn't mean anything. Simply a little trick to give the union printers work.

The definition of "Price List." I believe is "A catalogue or booklet of goods or merchandise in which prices are named." The average salesman places about as much value on a price list as a banker does on the German mark.

Bright and early Monday morning the fun commences. Salesmen calling or wiring in with offers on this or that, many times quoting the distorted information given by one of their pet customers.

#### The Bible Tells You So.

The buyer from time immemorial has always been shrewd and cunning. It is recorded in Proverbs, chapter 20, verse 14, "It is naught, it is naught, saith the buyer, but when he is gone his way, then he boasteth."

And the buyer today boasts of his shrewdness in buying at his "price."

A price list should be as inflexible as a railroad tariff. Just the minute the average salesman is given the privilege of shading his price list, its value is destroyed absolutely.

#### Confidence in the List.

Until your salesmen have confidence in you and your prices, and cease listening to the buyer's propaganda, you will experience sleepless nights.

Instill confidence into your salesmen. Make them realize that your price is the proper one; that it is based upon cost, plus a nominal profit.

When this is accomplished, the greatest evil we have to contend with will vanish.

Yours hopefully,

EUREKA.

What pork cuts are cured in dry salt, and how is it done? What is the length of time in cure? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

## How to Print Price List

### This Packer Makes It Mean What It Says

In connection with the discussion of price lists and price cutting, here is the method adopted by a progressive young packer in the Northwest, which is worth considering for those who have not thought of it.

In a letter on the subject to John W. Hall he says:

"We print our price list net; that is, we print the prices exactly according to what we expect to secure.

"In order to do this, we are forced to print three different price lists—one for our local territories close to headquarters, one for our middle distance territories, and one for our far-away territories.

"This costs a little extra, but we figure it is well worth it, rather than printing one price list with an extremely high selling price, and then give each salesman a certain shading privilege.

"In order to do that, we should have to do as one of our large competitors does—allow some men to 'shade' the list three cents, and asks others to get full list.

"This leads the average salesman who is entitled to a large 'shade' to feel there is a long profit in the goods he has to offer, regardless of what price he secures, and he is inclined to cut his price more than his instructions read, when he finds it necessary to meet what he terms legitimate competition.

"At least, that is our viewpoint of it, and we really feel that if every packer in the business printed their lists at what they expected to get, there would not be nearly so much cutting of prices practiced by the average salesman."

## Sticks to "Sell Right"

### This Salesman Has Faith in His Goods

Editor THE NATIONAL PROVISIONER:

The following letter received from one of our old reliable salesmen is conclusive evidence that the "Sell Right" campaign inaugurated by THE NATIONAL PROVISIONER is showing results.

We are quoting what our salesman

## Who Makes Your Prices?

Who makes the prices of your products?

Do you, Mr. Packer?

YOU DO NOT!

Your salesman fixes them—in the price he gets.

Does he let his customer fix them for him? If he does, you lose.

And whose fault is it? His or yours?

Do you teach him how to sell?

What is salesmanship?

Are you reading this "Sell Right" discussion to try to find out what is, and what isn't? Are you giving your salesmen the opportunity to read it, for the same good purpose?

thinks of his house and his territory. He says:

"For the past couple of months I have adopted the "Sell Right" idea, for the reason that I feel my goods are worth all we ask for them.

"Twenty-five thousand pounds would be easy if I was to sell my goods at prices the local branches sell their goods for. It is going to be a tough and hard job to get the tonnage, but I am putting every ounce of sales effort possible in my reason to have Dold product recognized for just what they are, quality goods, at a price consistent with product of this grade.

"Only last evening (Sunday) I made a list of customers in my territory who use our Niagara hams and bacon, Westphalia hams and bacon and Sterling. They number 46. The same trade are also using our "ready-to-eat" meats. You can see our label in all parts of this city.

"I am, as you know, so sold up on Dold that my trade will have to pay us a price that will give us what we are entitled to—a profit on goods sold.

"I may be wrong, but it is a case of stand or fall on that. If I succeed all right. If I fail, I will have the satisfaction of knowing that I tried."

We trust you will be able to find space in your valuable columns to publish this letter, as we feel our boys are getting a lot of good from their subscriptions to THE NATIONAL PROVISIONER.

Very truly yours,

JACOB DOLD PACKING CO.

Per C. H. Ryan.

## "Sell Right" Won Here

### How a Little Business Grew Big in Four Years

The "Sell Right" problem solved itself for the Lindsay Pork Products Company of Birmingham, Ala.

They had a uniformly high quality product and asked a price commensurate. That this can be done successfully is evidenced by the phenomena! growth this company has made.

Four years ago they started in a very small way—so small, in fact, that one boy with a bicycle was able to take care of the deliveries. Today, as a result of uniformity and goodness of product, honest advertising and courage in selling, the company needs three delivery trucks and an "instant service" car to take care of its business.

From a strictly local business the company's salesmen now go all over the state, and with the enlargement planned in the capacity of the plant, an interstate business will be developed.

The Lindsay Company's motto "Don't have to hurry to catch up—Get ahead and stay ahead!" is fundamental to brisk business, as proven in this case.

What causes "sour spots" in beef, and how can they be prevented? Ask THE BLUE BOOK, the "Packer's Encyclopedia."



## Temperature Control in Meat Packing

### What the Packer Loses When He Does Not Watch and Regulate the Heat in His Smoke Houses As He Should

#### III—Temperatures in the Smoke House

[This is the third of a series of articles on the subject of temperature control in the meat plant.

The first, which appeared in THE NATIONAL PROVISIONER of January 26, listed more than 20 operations in the packinghouse which are vitally affected by temperature—and where proper regulation of temperatures means money and product saved.

The second, in THE NATIONAL PROVISIONER of March 8, showed how important to the whole process of pork packing was the right regulation of temperatures in the hog killing department—the scalding tub, the dehairing machine, etc.

In this issue THE NATIONAL PROVISIONER takes up the question of temperatures in the smoke house.]

Do you hang your hams and bellies in the smoke house, shut the door, start the fire—and trust to luck to turn out a nice-looking and nice-tasting product that your customers can sell?

This may sound like a fool question. But there are packers today who are doing just about this very thing, or are allowing their smokehouse employees to do it.

If you don't believe it, look over some

of the flabby, shriveled, off-color meats which are being dumped on the market!

The smart packer watches his gains in cure, his shrink in smoke, and establishes a definite shrinkage, by means of which he can figure the temperatures and time necessary in smoking to get a firm, tasty product.

#### It Pays to Be Sure.

And if he is "right smart" he does not trust to the human element to see that his standard is maintained.

He measures his temperatures with a recording thermometer—which tells no lies—and he may also use thermostatic control, by which the temperatures and the time are automatically regulated.

How many times has your night watchman found your smokehouse man asleep? The recording thermometer beats the watchman for accuracy, and

the automatic control never goes to sleep.

Excessive smokehouse shrinkages are causes of heavy financial loss. Shrinkage has been known to vary from 6 to 15 per cent when smoking was hand-regulated.

Did you ever estimate the cost of labor and material in wiping the greasy surface of each piece of smoked meat before wrapping? What caused this extra greasiness? Could it have been avoided and the expense saved?

The recording thermometer tells the story, and the automatic heat control insures against hot corners and uneven temperatures, charred butts, greasy meats, grease drip and excessive shrinkages.

Today the packer must watch every step in operation and selling, or he's likely to find the sheriff in charge. The smoke house is one place that it pays to study and to watch.

### Smokehouse Temperatures Modern Methods of Smoking and Need for Watching Temperatures

By "The Observer."

We have progressed from the slow and laborious method of hauling with the ox team to the modern, rapid and convenient method of hauling with the auto truck. We have also progressed from the slow, laborious and uncertain method of our great grandfathers' wood smoking to more modern methods which are rapid, convenient and productive of certain results.

This change has been brought about by several things, chief among which was the greatly increased demand for smoked meats and meat products, which in turn brought about great increases in the number of people employed in this work.

As the establishments grew, those people most vitally interested in the quality of the products were constantly being moved farther from the actual operations. These duties were passed to men either lacking knowledge of how to produce the best results, or careless on account of the fact that they were paid workmen, with no particular interest in their employers' products, outside of a desire to "get by" and to continue receiving their pay checks.

It therefore became necessary for the meat packer to employ methods which would standardize his product on as high a plane as possible.

#### Standard Quality Meats.

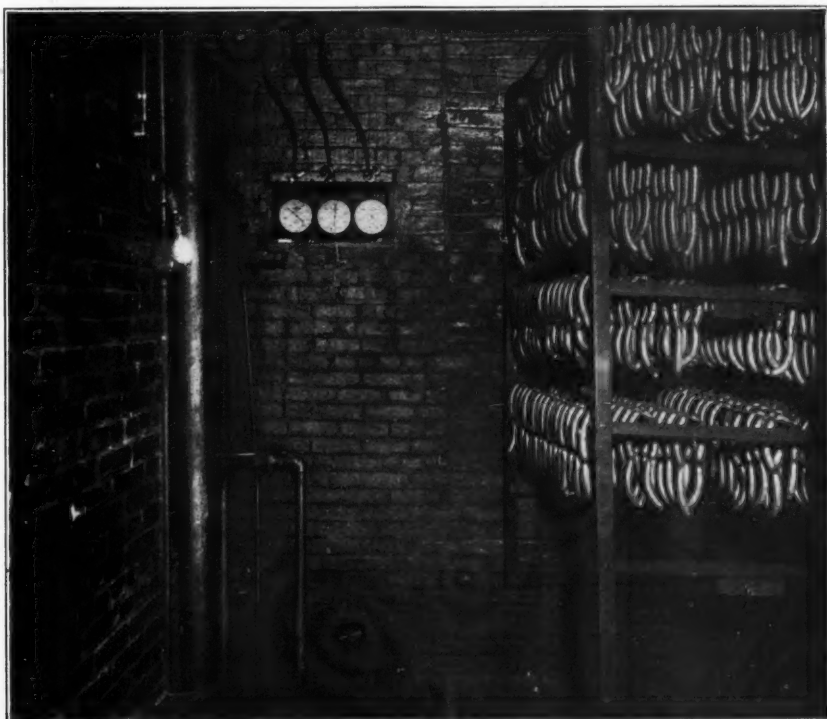
Those packers who have established their brands as standing for the highest

quality among the trade, whether nationally or within a restricted territory, have not done so accidentally or by mere luck.

They have worked out their operations scientifically, in order to arrive at a prac-

tice which would assure them of uniformly tasty, firm, attractive smoked meats.

This took mechanical ingenuity and fidelity of purpose in the operating organizations, and all of this work goes for



THERMOMETERS FOR THE SMOKE HOUSE.

Installation of three indicating dial thermometers in smokehouse alley outside smokehouses in plant of Max Trunz, Inc., Brooklyn, N. Y. Thermometers are graduated 50 to 350 deg. Fahr. These thermometers are the watchmen of the smoke house.

nothing if those conducting the operations—in this case smoking—fail to observe the fundamental rules prepared for them with such care.

To get proper results, it has been proved that certain weights of certain cuts of cured meats must be smoked for a certain definite length of time, at certain definite temperatures. And the importance of these temperatures cannot be emphasized too strongly.

#### Why Temperatures Are Important.

Smokehouse temperatures are especially important, as a great amount of very valuable product passes through them. The shrinkage is excessive, and the products unshapely if too high temperatures are used, whereas low temperatures mean loss of color and flavor. It also means decreasing the overhead in this department.

Proper temperature control is, therefore, a "dollar and cents" proposition from start to finish.

Some packers go to great expense in advertising and merchandising their smoked meats—and then allow their campaigns to fail because they do not appreciate the vital necessity of temperature control, and therefore do not get a standard product.

A great many tests and experiments have been made to determine which fuel would be ideal for use in the smoke house. It has been determined that gas (either manufactured or natural) would give the greatest flexibility and was, therefore, the ideal fuel when used with sawdust as a smoke-producing medium.

#### The Human Element.

But even with this ideal means of smoking, the packer was still dependent, to a

### Smoke House Savings

Would you like to increase your volume of smoked meats this season?

Will your product compare favorably with that of competitors on retail display counters?

A uniform product means repeat orders.

Temperature control in the smokehouse will produce uniform color, improve the flavor and reduce shrinkage to a minimum by guaranteeing even temperatures.

Without this control flabby meats, shriveled meats, or meats with poor flavor and wrong color will go out to injure the good name of your brand.

considerable extent, on the "human element." It was very easy for an operator to turn the gas valve, and get too high or low a temperature, and it became necessary wherever possible to turn to automatic heat control in the smoke houses.

By using automatic control the packer was not only assured of a well-appearing product with good keeping qualities, but also that his operating costs would be kept to a minimum, which would enable him to meet competition.

If the method of firing is such that the sawdust is aerated, this brings up the heat and less is required.

#### Use of Gas for Smoking.

There are various methods for the use of gas in smoke houses. Some of these

are ordinary piping of gas in the smoke house, which is not considered economical or efficient. Others are so devised as to save both fuel and labor.

An efficient process of this kind will enable the use of gas as high as \$1.50 per thousand cubic feet at a less cost than hickory wood. Comparatively speaking, if wood costs \$10 a cord, any kind of gas used properly would compare with wood at \$7 a cord.

Proper use of gas will enable the cutting of smoking periods as much as 50 per cent. Saving in labor with proper gas-firing methods offsets the cost of the gas to such an extent that gas as expensive as \$1.75 per thousand cubic feet is now being used more economically than wood.

#### Automatic Temperature Control.

One of the principal reasons for the superiority of the gas-fired type of smoke house lies in the fact that accurate temperatures can be easily maintained with automatic control.

When smokehouse temperatures are controlled by hand, experience shows that shrinkage varies from 6 to 15 per cent. If the smokehouse gets too hot, there is heavy shrinkage, spoiled meat, and fires. If the temperature is not hot enough, there is loss of valuable time and labor, and unsalable meat due to bad color.

Automatic temperature control reduces these losses to a minimum, and its cost is but a fraction of the loss sustained on one batch of spoiled product.

A good smoker is hard to get, and difficult to keep, because his work is not only disagreeable, but it impairs his health. Automatic temperature control relieves him of one of his chief responsibilities, makes his job more attractive, and improves the quality and salability of the product.

#### Temperature Recording Thermometers.

The watchman of the smoke house is the recording thermometer. This instrument records with pen and ink the temperature both day and night. The superintendent can tell at a glance if proper temperatures have been maintained throughout the entire smoking period.

The recording dial is mounted in a convenient place on the outside of the smoke house, and the sensitive bulb is located inside the house in close proximity to the products. It is obvious that the men in charge of the smoking will use greater care if they know that pen and ink record is available for inspection at any time.

The recording thermometer removes all secrecy of time and temperature and the superintendent has a working schedule for future reference of all products which have passed through the smoke house.

If goods are found that are not up to quality, a glance at the recording thermometer chart will show whether or not they have been undersmoked. If unusual shrinkage is noticed the chart will show when the goods were overheated and proper precautions can be taken to avoid these occurrences and the resultant losses.

(Continued on page 53.)



SMOKE HOUSE WATCHMEN ON THE JOB.

This does not refer to the meat trimmers shown in the picture, but to the indicating dial type of thermometers shown on the outside walls of this battery of smoke ovens in the plant of Otto Stahl, Inc., New York City.

The recording type of thermometer is also in use, so that the boss can tell at any time what has been going on in the smokehouse in his absence.

## Changes in Federal Tax Laws

### Digest of Changes Made by Congress in Income Tax and General Tax Laws in Bill Just Passed

By Archibald Harris, C.P.A.\*

**EDITOR'S NOTE.**—Every man in the meat and allied industries will want to know how the changes in federal tax laws affect him and his business.

For this reason THE NATIONAL PROVISIONER has arranged with a well-known certified public accountant to make a careful examination of the tax law as recently passed and signed by the President, and indicate changes which will be of interest to business concerns and individuals.

This digest is necessarily very long. The information has been "boiled down" as much as possible, and arranged so that the business men may readily find the points in which they are most interested.

Income Tax changes are shown first, because they affect most people and concerns, and are classified under "General," "Individual," "Corporations" and "Estates and Trusts." "General" covers changes applying to both corporations and individuals.

Sections used after paragraphs are sections of the new 1924 law, except where otherwise stated.

In order to be brief, only bare changes have been shown, with very little comment.

This summary of changes will be valuable not only as timely information, but also as a reference during the entire life of the new tax bill.

#### GENERAL.

##### Administrative Provisions

If tax not more than \$10.00 may be signed before two witnesses instead of under oath.—Section 1002 (c).

Collector may not grant thirty days extension for filing income tax return.—Section 1003.

Request for extensions of time for filing returns must be made before the time fixed by law for filing the return.

##### Assessment and Collection of Tax—Period of Limitation

Taxes for 1921 and subsequent years must be assessed within four years after return filed. No suit after such four years except in case of fraud.—Section 277 (a) (1).

Tax upon income received during life of a decedent shall be assessed and any proceeding in court for its collection shall be begun within one year after written request therefor (filed after the return is made) by the person representing the estate.—Section 277 (a) (2).

The Period of Limitation may be extended sixty days for assessment of a deficiency if taxpayer does not file appeal with the Board of Tax Appeals or if appeal has been filed, the extension shall be the number of days between the date of the mailing of the notice and the date of final decision by the Board.—Section 277 (c).

##### Assessment and Final Determination

If tax has been paid *without protest* or abatement, credit or refund has been accepted and written agreement has been made between the Commissioner and the taxpayer, case shall be closed and not reopened even by suit, excepting in case of fraud or misrepresentation.—Section 1046 (a).

##### Board of Tax Appeals

Board consists of seven members (for two years after enactment of Act there may be as many as twenty-eight, in the discretion of the President).

Members shall be appointed by the President with advice and consent of Senate.

Terms of all members during first two years shall expire at end of that period.

Salary of members, \$7,500.

Hearings before the Board shall be open to the public.

Findings in every case shall be made in writing and shall be published and sold in the same manner as any other public document. A copy shall be furnished the taxpayer.

If the tax in controversy is more than \$10,000, the oral testimony shall be reduced to writing and a written opinion shall be given in addition to the finding of facts and the decision.—Section 900.

##### Claims in Abatement

If a deficiency has been assessed without notice or within 60 days after notice or before the Board has reached decision even though the taxpayer has appealed, then abatement claim may be filed. Bond in twice the amount of the assessment shall be furnished. Commissioner shall by registered mail notify taxpayer of decision on the claim. Taxpayer has sixty days in which to appeal to Board of Tax Appeals. Amount disallowed is collectible on notice and demand. Court proceeding for amount allowed may be begun within one year even though time limit may have expired. Interest 6% on amount disallowed from original notice after final decision, thereafter 12% until paid, except in case of estates of incompetent, deceased or insolvent person, rate is 6%.

No abatement claim may be filed except in the three cases above mentioned.—Section 279.

##### Credit for Taxes

Same as for 1921 *except* that the credit may, at the option of the taxpayer and irrespective of the method of accounting employed, be taken in the year in which the foreign taxes accrued; subject, however, to proper adjustment when the tax is finally paid. If taxpayer adopts this basis for claiming the credit, all future years must be handled in same manner.—Section 222 (c) and 238 (c).

##### Dates on Which Tax Shall be Paid

Commissioner may grant extension of

\*This compilation is the work of W. B. Swindell, Jr., economist, and Bertha M. Holmes, Washington manager for Archibald Harris & Company, who are counsellors on accounting and taxation for many bankers' associations, and also advise a number of industrial organizations on accounting and tax matters.

time for payment of the tax or any installment not to exceed six months.—Section 270 (c) (1).

If extension for payment granted, interest at 6% shall run from original due date of the tax or the installment to date of payment.—Section 270 (c) (2).

No extension possible for payment of tax withheld at source.—Section 270 (d).

##### Deductions

No loss is allowed on a sale of stock or securities where within thirty days before or after the sale substantially identical property was purchased or contracted for. New Act does not say sale must be after passage of this act as in 1921 Act.

##### Deficiency in Tax

Taxpayer has sixty days in which to appeal to Board of Tax Appeal instead of thirty days as in 1921 Act.—Section 274 (a).

After appeal is considered by Board of Appeals, assessment shall be made and tax shall be paid on notice and demand. Assessment shall not be made of any part of a deficiency found by the Commissioner but disallowed by the Board. But, suit may be started without assessment. Court shall allow interest at 6%. Such suits shall be begun within one year after final decision of the Board.—Section 274 (b).

If no appeal is filed in the sixty day period the deficiency shall be assessed and shall be payable upon notice and demand.—Section 274 (c).

If Commissioner believes delay dangerous, he shall assess the deficiency immediately. In such case, assessment may be made without notice or before the sixty day period has expired or before final decision of the Board. If such assessment is made and no claim in abatement is filed the deficiency shall be paid upon notice and demand.—Section 274 (d).

If deficiency not paid in accordance with terms of extension, interest at 1% a month shall run from the time the tax was due under the extension to its payment.—Section 274 (g).

No 1% a month interest for negligence as in 1921. Only 5% flat.—Section 275 (a).

##### Delinquency—Additions to the Tax in Case of—

Where tax computed by the taxpayer is not paid at prescribed time it bears interest at 1% a month instead of 5% plus 1% a month from notice and demand as under 1921.—Section 276 (a) (1).

If extension of time for payment is granted and tax or interest thereon is not paid in full before the expiration of the extension then, instead of 6% interest shall be 12%.—Section 276 (a) (2).

Where a deficiency or interest or penalties are not paid within ten days after notice and demand, interest runs at 1% a month from time of the notice and demand. (No 5% as in 1921.) If deficiency allocated to installments is not paid when installment is due, interest runs from date of installment.—Section (5).

276 (b).

Estate of incompetents, deceased or insolvent persons shall pay interest at 6% in lieu of 12%.—Section 276 (c).

If claim in abatement is filed interest provided by Section 276 shall not apply.—Section 276 (d).

##### Dividends—Liquidating

In case a corporation pays a partial liquidating dividend it shall not claim that its earnings were taken up by the nontaxable part of such liquidating dividends, and reduced for the purpose of determining the taxability of future distribution of the company.

Amounts distributed in partial liquidation are defined as a distribution by a corporation in complete cancellation or redemption of a part of its stock or one of a series of distributions in complete can-



cellation or redemption of all or a portion of its stock.—Section 201 (g).

#### Dividends—Taxable Date

The 1924 Act does not specify the date at which a dividend is taxable. This was Section 201 (e) of the 1921 Act and was put in as the result of much discussion over the old law.

#### Gains or Loss from Sales and Exchanges, Recognition of—

1924 Law has not the provision of the 1921 law, for cases in which property received in an exchange has no readily realizable market value.—Section 203.

No gain or loss is recognized on exchange of property held for productive use in trade or business or for investments (with same exceptions as in 1921) except that in 1924 Act if common stock in a corporation is exchanged solely for common stock or preferred is exchanged solely for preferred stock of same corporation no gain or no loss.—Section 203 (h) (1).

No gain or loss if stock or securities in a corporation a party to a reorganization are in the reorganization exchanged solely for stock or securities in any corporation a party to the reorganization.—Section 203 (b) (2).

(Old law provided for no gain or loss when in a reorganization a person received such stock or securities in exchange for "any stock or securities owned by him.")

No gain, no loss on transfers of property by any person or persons to a corporation solely in exchange for stock or securities of the corporation if same person or persons are in control immediately after the transfer (Control same as in 1921 Act.)—Section 203 (b) (4).

If property described in 203 (b) (1) (2) or (4) just above is received together with money or property of another nature, then gain is recognized but not to exceed the sum of the money and the fair market value of such other property described in 203 (b) (1) (2) or (4).—Section 203 (d) (1).

No gain to a shareholder who in a reorganization does not surrender his old stock, but receives stock or securities of any corporation a party to the reorganization.—Section 203 (c).

In all the foregoing cases of mixed property no loss shall be recognized even though a gain may be recognized.—Section 203 (f).

The new law prohibits a corporation from claiming that a distribution (in pursuance of a plan of reorganization) of its stock was a distribution of earnings available for future distribution and does not

allow such distribution to be considered in determining the taxability of such future distributions.—Section 203 (g).

#### Gain or Loss, Depletion and Depreciation—Basis for Determining

If property acquired after 12/31/20 by transfer in trust (not including a trust by bequest or devise) is sold basis is same value as would have been used by grantor, proper adjustments being made for any gain or loss recognized when the transfer was made.—Section 203 (a) (3).

This value is not to be used in determining gain or loss on trust property transferred during life by an individual under such conditions as rendered the property subject to estate tax at the time of the grantor's death or on the sale of property passing under a general power of appointment by a decedent whether by will or by deed executed in contemplation of death.—Section (a) (3).

In the case of a sale of property received in exchange which would be wholly or partially exempt under this law, the basis shall be the cost or 3/1/13 value of the old property with proper adjustments for any gain or loss accounted for at the time of the exchange.—Section 204 (a) (6).

Bases are (1) cost, (2) bases outlined above or (3) March 1, 1913, value (Basis No. 2 is new). In determining March 1, 1913, value of stock due regard shall be given to the fair market value of the assets of the corporation.—Section 203 (b).

Basis for depletion, depreciation or obsolescence same as basis for determining gain or loss except that depletion in the case of mines, oil or gas wells may be

in certain cases based on discovery value.—Section 204 (c).

(1921 methods of determining gain or loss on sale of property owned on 3/1/13 omitted.)

#### Interest on Refunds and Credits

Interest at 6% to taxpayer on refunds, credits and penalties illegally assessed runs from date such tax penalty or sum was paid to date of refunds, or in case of credit, to due date of the amount against which the credit is allowed unless such amount is an additional assessment, then to the date of the assessment of that amount.—Section 1019.

#### Losses, Net

A net loss shown by a return for a fractional part of a year may be carried forward to the next year or two under 1924 law. Rulings under previous laws allowed only net losses sustained in a full twelve-month period.

It looks as if this action of Congress may lead the Treasury Department to reverse its rulings for prior years and allow net losses for a fractional part of a year.—Section 200 (a) (1).

In computing a net loss a taxpayer uses all deductions connected with his trade or business plus any deductions allowed on his income tax return and not connected with his trade or business to the extent of gross income not derived from such trade or business.—Section 206 (a) (1).

In determining net loss deduction for depletion shall not exceed the amount which would be allowed if computed without reference to discovery value.—Section 206 (a) (3).

"Gross income" for net loss purposes includes all tax free interest received less the amount of interest paid or accrued and losses sustained and not allowed as a deduction from gross income.—Section 206 (a).

Net losses for 1922 are to be handled under the 1921 Act.—Section 206 (e).

Net losses for 1923 are to be determined under 1921 Act but applied to 1924-1925 income according to 1924 Act.—Section 206 (f).

In case of a fiscal year beginning and ending in calendar years having different laws the net loss for such fiscal year shall be the sum of the proportionate part of a net loss computed under each law which corresponds to the part of the fiscal year falling in each calendar year.—Section 206 (g).

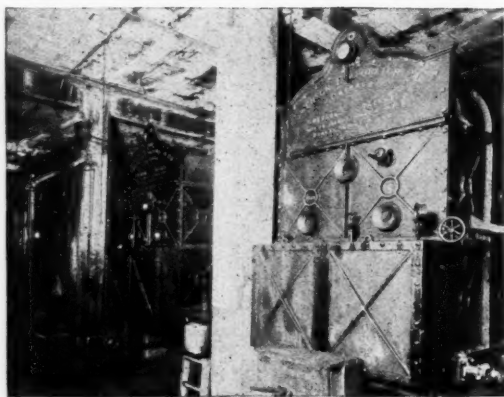
#### Limitation on Assessments and Suits by the United States

With a few exceptions internal revenue (Continued on page 39.)

### Tax or Accounting Advice

Free advice on tax or accounting matters in connection with the new or old revenue law may be obtained by subscribers to THE NATIONAL PROVISIONER upon application. Send your inquiries either to THE NATIONAL PROVISIONER, Old Colony Building, Chicago, or to Archibald Harris & Company, Marquette Building, Chicago. In the latter case, mention that you are a subscriber to THE NATIONAL PROVISIONER.

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### Hogs and Provision Stocks

From a study of storage stocks and  
hogs available for market during the next  
five months, it appears that the supply  
of pork products will be smaller than those  
of last year, but much larger than those  
of any previous year, says the U. S. De-  
partment of Agriculture.

Any estimate of the hog run from June  
1 to November 1 cannot be influenced by  
the pig crop of the spring of 1924. The  
lower runs predicted as a result of a re-  
duction in breeding sows will not be much  
in evidence during this period.

Storage stocks of pork products on hand  
in the United States May 1, 1924, totaled  
more than one billion pounds, the equiva-  
lent of practically 6,000,000 hogs of an  
average live weight of 250 pounds.

These storage holdings are most signifi-  
cant when considered in conjunction with  
the probable supply of hogs to be market-  
ed from June 1 to November 1, the De-  
partment points out. This is because it is  
normally a season of lighter runs, during  
which surplus products must be dis-  
tributed.

The hog run during this season consists  
of pigs farrowed during the previous fall,  
brood sows that have raised their litters,  
and some early spring pigs. A study of  
the available supply of these classes of  
hogs indicates some decrease from last  
year but still a supply well above normal.

Materially decreased hog runs are more  
likely to be in evidence after November  
1st, provided too many farmers did not  
leave it all to "the other fellow" to cut  
down on the number of pigs raised this  
spring.

### Retailers Defend Meat

Everything against the use of meat  
should be seized upon by every element  
of the meat industry and combated.

In meat the industry produces a highly  
wholesome, appetizing and nutritious prod-  
uct, age-old in its use, and every one can  
stand behind it in the face of any type of  
criticism.

That Ye Olde New York Branch of the  
United Master Butchers of America is  
"on the job" is indicated by its prompt  
registering of protest against publicity is-  
sued by one of the largest insurance com-  
panies urging the public not to eat too  
much meat, and suggesting that milk was  
the "best" food.

This retailers' organization further urged  
that every meat dealer who was a policy  
holder in this company register his em-  
phatic protest against such unfair state-  
ments in the company's publicity.

In reply to the protest, the insurance

company gave assurance that in future  
editions of their publications in which  
meat is referred to care will be taken that  
no statements are made which might be  
misconstrued.

Meat dealers in every section should  
be just as wide awake as the New York  
Branch, and immediately take up any un-  
fair propaganda against meat which ap-  
pears in their vicinity, whether it is in the  
nature of local or national publicity.

### Come Out of That Fit!

That there is no economic reason for  
the recent business recession is the opin-  
ion of Secretary Hoover, who as head  
of the Department of Commerce is prob-  
ably in as good a position to know the  
actual basic condition of industry as any-  
one in the country.

The Secretary is not easily swayed by  
clouds that appear now and then on the  
business horizon. He says that business  
in the country today is moving by fits  
and starts, "and just at present it is in a  
fit."

The present "fit" is doubtless the result  
of a mental attitude which has taken hold  
of business, aided by the expected un-  
certainties of a "presidential year," with  
its accompanying types of proposed legis-  
lation, and the fear that Congress would  
fail to provide some relief from excessive  
taxation.

The much feared McNary-Haugen meas-  
ure has failed of passage, and the farmer  
still lives. A tax measure materially  
lightening the burdens of both business  
and individuals has been passed. Con-  
gress has decided on an early date for  
adjournment, and the recovery of business  
from its scare should be rapid. Always,  
the settlement of the European situation  
and the stabilization of foreign trade loom  
up as big segments in the rainbow of  
hope.

Secretary Hoover, sane and solid as  
ever, knows what he is talking about,  
and business can well be guided by his  
judgment.

### Meat Consumption Trends

The apparent per capita consumption of  
federally-inspected meat in the United  
States during March, 1924, decreased nine-  
tenths of a pound from last year. The  
principal decrease was in pork, which  
showed a loss of .6 lb., according to esti-  
mates made by the U. S. Department of  
Agriculture. The consumption of beef  
and veal was 3.4 lbs., pork, 4.7 lbs., and  
lamb .3 lb., the total consumption being  
8.4 lbs., in comparison with 9.3 lbs. in  
March, 1923.

# PRACTICAL POINTS FOR THE TRADE

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## Lard Handling Methods

The following inquiry is from the foreman of a large meat market in the Northwest:

Editor The National Provisioner:

I would like your advice on the best method of rendering and storing lard, including rendering temperatures, etc. Our equipment consists simply of open steam-jacket kettle, settling tanks and agitator.

Our product as a rule is very good, but occasionally we have trouble with the lard being cloudy or mottled in appearance after it has been put in the pails. This trouble is more apparent in lard that we have remelted from tierces than in the fresh rendered product.

Could you give us an idea as to what causes this? The lard seems to be perfectly good in every way except appearance. We allow the lard to settle about 1½ hours in the settling tank, then put it in the agitator, where it is cooled as quickly as possible. It is agitated until it is thick and creamy before being run into pails. Our storage temperature for rendered lard is 38 to 40 degrees.

In remelting lard that has been stored in tierces, how hot should it be allowed to get before removing from the kettle? I realize the advantage in giving lard a quick chill by running it over a lard roller. Is the same advantage gained in cooling it quickly in the agitator?

One expert says in reply to this inquiry: "The most satisfactory way to cook lard is about 220 to 230 deg. F., and when the lard is cooked you should have a lard strainer under the settling tanks. The strainer should be made up in a frame, using a real good quality of cheese or butter cloth.

As soon as the kettle is cooked, shut off the steam, stop the agitator and drop the contents through the strainer immediately into another tank, under which you should have another strainer. From this point on you should have no trouble, as cooking at the above-mentioned temperatures will take out all moisture.

The cause of the cloudy color undoubtedly is moisture and scrap, and the proper temperatures in cooking will eliminate the moisture; the first strainer will catch the scrap and the second strainer will eliminate the fibres.

In remelting lard, dump the lard into jacketed tank, melt and then pass through strainers, the same as in the cooking process. This will make the product clear. In remelting lard stored in tierces, the proper temperature is about 140 deg. to 150 deg. F.

Agitated cooled lard is a slow process, but some operators think it makes a better appearance in the packages than the lard run over rolls. By this method the lard should be chilled down in the agitator with cold water to a temperature of 90 deg. F. Others believe the lard roll makes a smoother product and prevents separation of oil from stearine.

Your storage temperature for rendered lard of 38 deg. to 40 deg. should be satisfactory."

### Methods in Lard Refining.

A well-known refining expert answers this inquiry as follows:

"It is extremely difficult to prescribe for this inquirer, without having some idea of the amount and quality of the raw product

which he is handling, and his physical equipment.

**Open Kettle Practice.**—In general, open kettle lard should be produced in a steam-jacketed, mechanically-agitated kettle, and kept thoroughly agitated throughout the process of rendering. The raw product should be hashed, using a ¾ in. to 1 in. plate, into the kettle, and just as little skin, bone, etc., as possible should be used in cooking.

This material should be cooked at as low a temperature as possible, and a regulating valve should be placed on the steam line leading to the jacket to throttle the steam down to 40 lbs. pressure.

**Temperature in Rendering.**—Almost all packers make the mistake of rendering at too high a temperature. When there is no further evolution of steam from the kettle, and the rich brown cracklings float on the top of the kettle, steam is shut off.

The best lard cook shuts off steam a little before complete dryness, and lets the heat in the lard and in the jacket remove the remaining moisture. But this requires an expert operator, so as not to leave any moisture in the lard, which causes sourness.

After settling for some time, the lard should be drawn off and drained through heavy drilling to remove the fine scrap, always present, and the hot lard should be cooled and drawn into packages just as quickly as possible.

Any lard yielded from pressing cracklings should be carefully filtered to remove fine crackling scrap.

**Remelting Not Good Practice.**—Remelting lard is always an unfortunate prac-

tice. It tends to darken and decompose the product, and the "mottled" appearance referred to probably comes from darkening, and from failure to remove all of the fine crackling scrap.

Melt lard at the lowest possible temperature, don't put full boiler pressure on the jacket of kettle to melt it up, but bring it just to a liquifying temperature, and then fill it into packages as soon as possible.

**Use of Lard Roll.**—The advantage of a lard roll is immediate chilling, whereby the oil and stearine are simultaneously chilled, and do not separate out as they do if slowly chilled at higher temperatures.

**Lard-Cooling Agitator.**—The effectiveness of a lard-cooling agitator depends entirely upon the temperature of the water in the jacket of the agitator. If brine is available, circulate it through the jacket of agitator. If you have direct expansion, fill jacket of kettle with a salt solution and run a small ammonia coil through the brine. In this way you can get a quick chill, which will be just about as effective as a lard roll."

## Freezing Pork Tenderloins

A small curer in New Jersey asks the following question:

Editor The National Provisioner:

Would you please advise the best method to store pork tenderloins in freezer over the summer months? The past fall we experienced considerable trouble when unpacking them.

We have been cutting tenderloins from loins, packing them tightly into boxes, which have been lined with parchment paper. When same were removed from freezer and thawed out, the sides of all the tenderloins were dark and unaleable. We packed a few in 50 lb. cans, and found this a better way.

Is packing tenderloins in a small percentage of salt a practical method, or could you advise a more practical way of handling same?

Discontinue packing fresh tenderloins in wooden boxes. The product will not only lose color, but the meat will absorb the wood flavor; and it is not necessary, nor is it practical, to sprinkle the product with salt before freezing.

Freeze pork tenderloins in a strictly fresh condition and as fast as possible. Do not attempt to accumulate, and carry in ordinary coolers for a few days before packing and delivering to freezer. This is a mistake. Freeze immediately, while the loins are in the pink of condition.

Pack in 10 lb. pails. Lay tenderloins down in pails, and when you come to the top of the tin, pack them with the leaf lard striffin up.

If possible, put parchment paper over the top of the can, and freeze the tins upside down, as there is a double benefit by handling in this manner. The product presents a better appearance, as the tins will have the appearance of being packed to the utmost capacity, and another great advantage is that freezing in this manner will practically exclude all air, which is detrimental to the meat.

## Short Form Hog Test

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## Soft Summer Sausage

In a recent issue THE NATIONAL PROVISIONER answered the inquiry of a Western sausage maker for directions for making soft summer sausage. The formula given was a good commercial recipe made up of both pork and beef trimmings.

An expert sausage-maker suggests an all-pork summer sausage. He says:

A number of formulas for soft summer sausage can be made up to suit anybody's taste as to quality and price. The best soft summer sausage is made of all pork. It is sometimes called "Mettwurst." Use

50 lbs. lean pork trimmings

50 lbs. belly pork trimmings, one-half lean and one-half fat. Grind this through the  $\frac{1}{8}$  in. plate of Enterprise grinder. Put in mixers or mix by hand, adding spice as follows:

6 oz. ground white pepper

2 oz. mace

2 lbs. salt

3 oz. saltpeter.

Spread this out thin in pans and hold in cooler at 38 degrees F., for 48 hours.

Then stuff in beef round casings cut 16 in. long. These casings may be colored before stuffing, if desired.

Stuff the sausage solid. Hang on sticks and place in the cooler for 24 hours at 38 degrees F.

Cold smoke about 70 or 80 degrees F., overnight, or until the desired color is obtained.

When taken from the smokehouse the sausages sometimes have a shrivelled appearance. This can be overcome by dipping them in boiling water until they look plump. About 10 seconds ought to be sufficient.

It is absolutely necessary to hold the meat at not higher than 40 degrees F. in cooler, that is, before being stuffed. The idea is to get it thoroughly cured before stuffing and smoking, otherwise the sausage will turn sour in the smokehouse.

## Spices in Sausage Making

An inquirer interested in the use of spices writes as follows:

Editor The National Provisioner:

In many of the sausage formulas in "The Packers' Encyclopedia" we notice the term "pure spices." Just what does this mean?

What is Pepperoni sausage?

The term "pure spice" means the eradication of all foreign material. Practically all spices are imported from foreign countries, the original shipments containing stems, leaves, etc.

The majority of reliable spice concerns put the whole spices through a sifting process, which eliminates practically all foreign matter from the spice. Through this process the spices suffer about 10 per cent shrinkage.

When buying spices it is well to be cautious, specifying "pure spice." We would also suggest that you buy the spices whole, meaning unground. It is well to submit a sample from each bag or barrel for chemical analysis before using them. Grind your daily requirements of spice as wanted, and any portion of ground spice unused should be kept in a closed con-

## Mould in Sausage

Do you have trouble with the color of your sausage?

Does it show green rings or gray spots?

Mould IN sausage is caused by poor materials or careless handling. Mould ON sausage is a surface condition and can be prevented by proper handling.

Write to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, for directions for preventing mould in sausage. Send a 2-cent stamp for the reprint on "Discoloration in Sausage."

tainer, so that the spices will not evaporate and lose their strength.

"Pure spice" does not mean any special mixture of ground spices as advertised and sold by various concerns.

Large packers who have laboratories in connection with their plants make a practice of never using spices until chemical analysis is made. The various departments in the plant must anticipate their requirements far enough in advance to cover the slight delay necessitated by this analysis.

"Pepperoni" is a course-cut sausage of good quality stuffed in hog casings, usually narrow or medium size. This sausage is used extensively by the Italian trade.

[Formula and directions for making Pepperoni were published on this page some time ago.]

## Curing Corned Beef

A provision manufacturer in the East writes:

Editor The National Provisioner:

We would thank you to inform us what you consider the correct temperature for curing corned beef.

Would corned beef cured in a temperature of 36 degrees take longer to cure than beef in a temperature of 42 degrees?

The most suitable temperature for curing corned beef is 34 deg. to 38 deg. F. Tierces should be rolled three times, preferably once every ten days; each serves as an overhauling for the product.

The inquirer is interested in knowing whether corned beef cured in a temperature of 36 deg. takes longer to cure than beef cured in a temperature of 42 deg. The higher the temperature the more rapidly the cure will work. Consequently, the product cured at 42 deg. temperature will cure much faster than in a temperature of 36 deg.

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## Thawing Frozen Hams

The following request is from a packer in the East:

Editor The National Provisioner:

Will you kindly advise us what in your opinion is the best method of thawing 16-20 average hams.

We desire to get them in cure as quickly as possible, but at the same time do not want to take any chances of the hams having a bad color when cured. We have a good stock of frozen hams, and any advice you may be able to give will be greatly appreciated.

The best way to thaw out 16/20 av. green hams is to deliver them direct from the freezer to curing cellar, place in vats and cover the product with 60 deg. plain pickle, keeping the product submerged in the pickle in the same manner as you would in curing the hams.

This method will give the product a gradual thaw, and you will find that frozen product thawed in this manner will show equally as good color coming out of the smokehouse as the regular sweet pickled product coming from curing vats that has not been frozen.

The object in keeping the frozen product in the mild plain pickle is to exclude air and give the product a gradual thaw; and, when the hams are sufficiently thawed and ready for curing, you can reclaim the plain pickle in which the hams are thawed, the same as you would No. 2 ham curing pickle.

## NEW ZEALAND SLAUGHTERS.

March slaughters in New Zealand totaled 429,797 sheep and 896,230 lambs, reports Consul General Edwin N. Gunsaulus, Wellington, N. Z., to the U. S. Department of Commerce. Of this total, 389,797 sheep and 886,230 lambs were slaughtered for export.

**Mr. Sausage Maker:** Did you know that the advertising pages of THE NATIONAL PROVISIONER contain valuable information for you? Have you looked at those pages?



## PUTS MORE PROFIT IN SAUSAGE MAKING

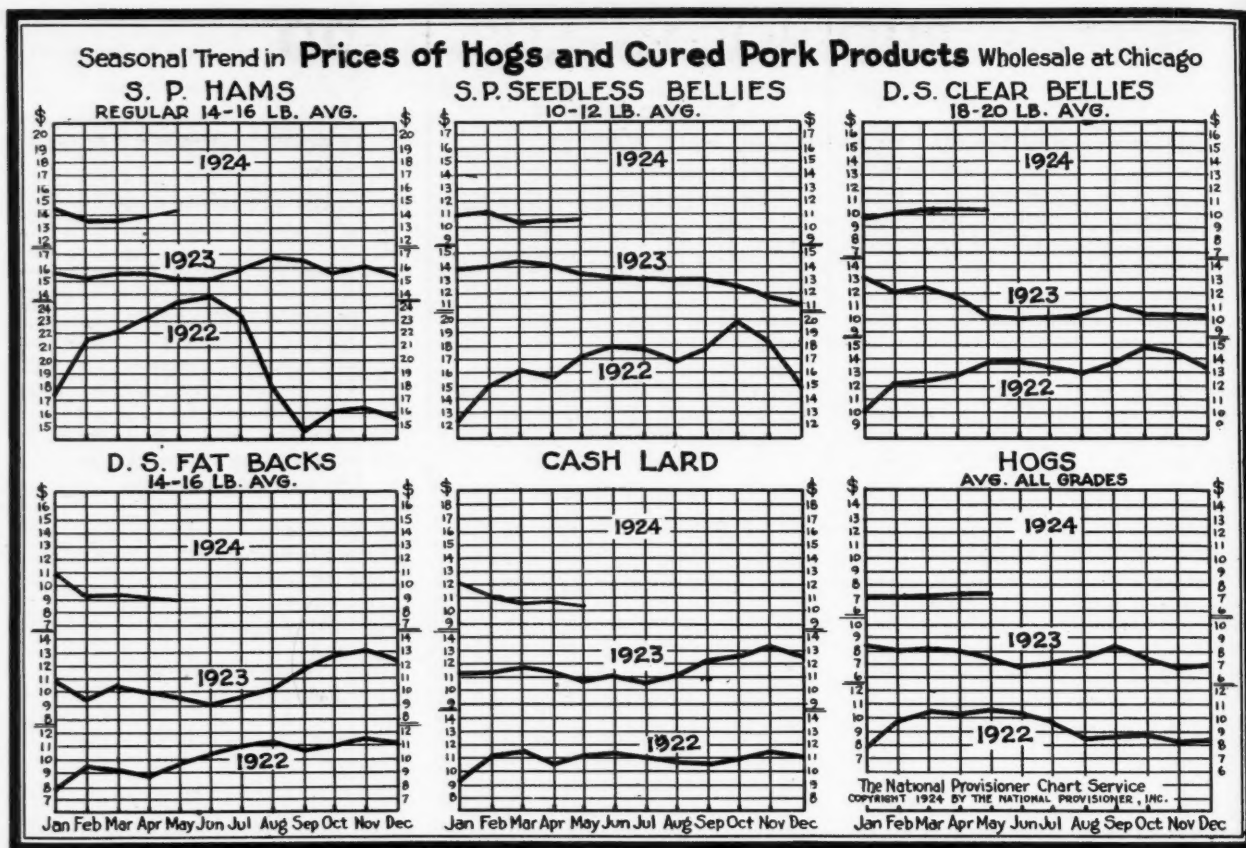
Temperature control that is positive throughout the various cooling stages of sausage making can be accomplished by Baker System Refrigeration at a phenomenally low cost.

With proper temperatures the quality of your product will increase and the demand for your sausage grow larger. This means more profits.

### Every Baker Plant Built to Order.

Your Baker Plant is built to meet the refrigerating problems you have in your place. We invite you to submit your problem to our Board of Engineers for solution. No obligation.

**Baker Ice Machine Co.**  
Omaha, Nebraska.



Study of pork product prices up to June 1, as shown in this chart in THE NATIONAL PROVISIONER Chart Service, indicates that the price of S. P. hams has moved slightly upward, but in most cases is still below that of the green product. The manufacturer is therefore left with nothing to take care of his curing and carrying charges. Early in the month green skinned hams were selling at very low prices—so low, in fact, that many packers did not consider converting. But during the latter part of the month there was a tendency for the green skinned to work back to their proper ratio of 2c per pound over similar averages of regulars.

The same situation prevails in the seedless belly market, the green product selling at a higher price than the cured. D. S. bellies are active, but little improvement in price is noted.

The fat back market has been dull, due largely to a cessation in export demand for this product and for lard. This has resulted in a decline in price, particularly on the lighter averages.

Lard has shown a downward trend, but in view of the rapid accumulation and slow export demand, prices have held remarkably well.

The hog market during the month has been uneven and fluctuating, with a slightly upward trend. But with the large number of unfinished hogs and pigs being marketed and the approach of the season when grassers are more or less numerous in the runs, this level may not be maintained. Packers can hardly hope to hold an average of even seven dollars on hogs unless the price situation on cured products improves.

#### MEAT DEMAND GOOD IN MAY.

As a whole, the meat trade during May was very good, indicating that general business conditions, although perhaps spotty and somewhat unsettled in a few instances, are basically favorable, says the Institute of American Meat Packers in its monthly review of the meat trade.

With buyers manifesting a renewed desire to get the greatest value for their meat, there was an increased demand for smoked picnics and bacon, both of which have been wholesaling at uncommonly low levels. Picnics advanced somewhat at attractive prices. The wholesale prices of bacon also strengthened somewhat, although the actual price change was small and quotations still are relatively low.

Present prices represent a decline of some 50 per cent from the peak levels about the same as the prices to which housewives were accustomed ten years ago.

Many inquiries but not much buying characterized the export trade in meat and meat products during May.

Trade with the Continent was dull, even in the case of lard. However, the frequency of inquiries toward the end of the month led some observers to the conclusion that foreign buyers are beginning to recognize that values are close to the bottom.

#### RECORD HOG RECEIPTS.

Combined receipts of hogs at 11 principal markets during May declined 200,000 from May a year ago, but were the second largest on record for the month, totaling 2,941,000, practically the same as the April run at these same markets.

For the first five months of 1924 receipts totaled 17,382,000, or 1,086,000 larger than any like period in livestock and packing history.

Chicago's hog receipts during May were 687,670 head, being 115,280 less than those for May, 1923.

#### STOCKS OF PROVISIONS.

Stocks of provisions at leading centers on May 31, 1924, with comparisons, are officially reported as follows:

PORK, BBLS.				
	May 31, '24.	Apr. 30, '24.	May 31, '23.	
Chicago .....	43,036	44,688	31,484	
Kansas City .....	3,025	3,529	5,539	
Omaha .....	2,496	2,689	6,390	
St. Joseph .....	139	228	1,405	
Milwaukee .....	4,908	4,635	4,990	
Total pork, bbis.	54,204	55,769	49,787	
LARD, LBS.				
Chicago .....	71,253,332	46,364,026	29,316,144	
Omaha .....	5,889,800	5,090,422	4,140,944	
Kansas City .....	3,787,860	4,052,620	4,594,056	
St. Joseph .....	2,444,383	2,165,675	1,658,867	
Milwaukee .....	2,306,750	1,352,170	694,620	
Total lard, lbs.	85,684,134	59,024,913	40,404,681	
CUT MEATS, LBS.				
Chicago .....	137,942,761	146,315,698	151,285,587	
Omaha .....	59,483,904	55,967,352	46,946,012	
Kansas City .....	60,665,100	56,506,300	73,428,600	
St. Joseph .....	20,004,047	19,540,145	23,945,867	
Milwaukee .....	17,069,000	18,489,000	18,945,000	
Total cut meats lbs.	295,064,812	296,768,495	314,731,066	

#### LARD AND GREASE EXPORTS.

Exports of lard from New York, May 1, to May 31, were 30,288,818 lbs.; tallow, 234,000 lbs.; greases 2,835,600 lbs.; stearine, 10,000 lbs.

# PROVISIONS AND LARD

## WEEKLY REVIEW

All articles under this head are quoted by the barrel, except lard, which is quoted by the hundredweight in tierces, pork and beef by the barrel or tierce and hogs by the hundredweight.

### Prices Improved—Lessened Pressure on Products—Hog Market Steady—Receipts Continue Good—Exports Still Disappointing.

From the low point the lard market advanced over  $\frac{1}{4}$ c a pound and there was a distinctly better tone with a little uncertainty however on the rally as to the possible maintenance of values. Excepting for some increase in speculative buying as prices rallied, there appeared to be but little exchange in the general situation of the market.

The hog movement for the movement is still in excess of the distribution of lard, which condition was reflected in the Chicago stock statement. This report showed an increase in lard for the month of 25,000,000 lbs. but a rather encouraging factor was that the stocks of meats decreased 9,000,000 pounds and were 14,000,000 lbs. less than last year.

#### Stocks at Chicago.

The comparative figures of the Chicago stock statement follow:

	June 1, 1924.	May 1, 1924.	June 1, 1923.
Mess Pork, bbls....	482	238	1,384
Other Pork, bbls....	42,554	44,450	30,100
Lard, reg., lbs....	58,064,063	35,110,020	23,954,803
Other Lard, lbs....	13,191,279	11,254,006	5,361,341
Short Rib Sides, lbs.	2,280,207	2,793,217	4,088,470
D. S. Clear Bellies, lbs.	25,985,391	26,929,880	35,880,679
D. S. Rib Bellies, lbs.	6,640,946	7,431,373	
Short Cl. Sides, lbs.	224,410	313,909	235,088
Ex. Sh. Clear Sides.	367,449	261,020	740,073
Total Meats, lbs....	137,842,761	146,316,698	151,265,987

If the statement of all points as shown in the figures for the principal markets, and the Government report of stocks at all points of accumulation, reflect a decreasing tendency in the meat figures, the situation may possibly take on a more cheerful tone, although the action of lard and the developments in the lard market do not suggest any particular ground for encouragement for the time being. Production of lard is evidently still in excess of the domestic and foreign distribution, which factor however, may change at almost any time.

The consumption of hog products continues very large although there is evidently some let up in the total disappearance of meat products in the domestic trade. Latest figures given by the Government are for March, 1924, which show a total disappearance of 8.4 lbs. per capita, compared with 9.3 lbs. last year. The January disappearance was 10.4 lbs. which was quite heavy.

The production of hog products at all centers for the month of March was 765,699,000 against 852,965,000 last year. For the three months ended with March the total production has been 2,586,000,000 lbs. against 2,506,000,000 lbs. last year and 2,100,000,000 lbs. for the three year average. For the same time the product of beef and veal was 1,207,000,000 lbs. against 1,120,000,000 lbs. three year average.

#### Mutton Production Smaller.

The total production of mutton and lamb was 113,000,000 lbs. for the three months

against 115,000,000 lbs. the three year average. The stocks of products are just about the same on beef as the three year average stocks, while the stocks of hog products exclusive of lard were about 300,000,000 lbs. more than the three year average. This increase in the stocks of meats is equal to the product of about 2,000,000 hogs and reflects the larger winter packing.

Packing recently has decreased pretty steadily, and if this is reflected in a decrease in stocks, it will show that even with the small exports the domestic trade is making inroads into the accumulations. The export movement continues rather small. The exports of meats for the week were only about 17,600,000 lbs. and lard 10,385,000 lbs. This was a little better than the recent previous weeks but still not heavy enough to be a serious factor in the situation.

Another interesting estimate of the number of hogs in the country made by the Department based on their figures of births and marketings, points to a total a little less than last year. On the basis of the changes as reported by their special investigations which they have carried on for a considerable period, the number of hogs in the country at the end of March were 91.1% of the January 1 total,

compared with 97.18% of the January 1st total a year ago.

#### Smaller Hog Supply Seen.

These percentages reduced to their apparent indications in figures would point to a total on farms at the end of March of 59,489,000 hogs against 66,726,000 hogs last year. This total if confirmed by the actual movement would certainly mean a considerably smaller supply of hogs to be marketed during the rest of the year.

The corn-hog ratio was unchanged at the end of April standing at 8.6, for the number of bushels of corn to buy 100 lbs. of hogs, compared with 9.8 last year, and 16.5 the most favorable position as to hog prices in February, 1922. The least favorable position was 7.7 bushels in August of last year.

The movement of livestock in the leading markets for the month of April showed total receipts of hogs of 4,374,000 against 4,318,000 last year and four months 20,794,000 against 19,043,000 last year. The slaughter for the same four months was 13,028,000 against 12,374,000 last year.

The slaughter of sheep for the same time was 3,090,000 against 3,265,000; cattle 4,170,000 against 3,992,000. The increase in the total product for the four months was the equivalent of nearly 200,000 cattle; 124,000 calves; 654,000 hogs and a decrease of 175,000 sheep.

#### Lard Production Figures.

The total production of lard for the month of March was 181,371,000 lbs. against 192,064,000 lbs. last year and a three year average of 143,498,000 lbs.

Some rather close studies of the hog movement rather tends to forecast a moderate reduction in the marketings. Opinions differ as to whether the slowing down in business conditions will mean a loss in consumptive power to more than offset the possible reduction in the livestock movement. The defeat of the McNary-Haugen Bill seemed to have but little effect on the general position in the provision market as the trade had generally conceded its defeat for some time.

PORK—The market was rather steady with a fair demand in evidence. At New York mess was quoted at \$27 nominal, family \$27, and short clears \$20.50@20.60. At Chicago mess pork was quotable at \$23.

LARD—Domestic trade good—export demand poor. The undertone continued fairly steady with prime western New York 10.90@11c; middle western, 10.80@10.90c; city, 10 $\frac{1}{2}$ @10 $\frac{3}{4}$ c; refined, continent, 11 $\frac{1}{4}$ c; South America, 12 $\frac{1}{4}$ c; Brazil kegs, 13 $\frac{1}{4}$ c; compound, 11 $\frac{1}{2}$ @11 $\frac{3}{4}$ c. At Chicago regular lard in round lots was quoted at .15 under July, loose lard 1.02 $\frac{1}{2}$  under and leaf lard 1.17 $\frac{1}{2}$  under July.

BEEF—The market was dull but steady with mess at New York \$16@17, packet \$17@18, family \$21@23, extra India mess \$33@35, No. 1 canned corn beef \$2.35, No. 2, \$4; pickled tongues \$55@65, nominal.

SEE PAGE 46 FOR LATER MARKETS.

## Daily Market Service

The DAILY MARKET SERVICE, established to furnish the trade with authentic daily information of market prices and market transactions, is the latest addition to THE NATIONAL PROVISIONER'S trade service.

It includes market prices and transactions on provisions, lard, sausage meats, etc., together with daily hog market information, Board of Trade prices, etc. It covers export markets also.

It is mailed each day at the close of trading, and a handsome leather binder is furnished to subscribers for the purpose of filing the daily reports for ready and permanent reference. Subscribers also are entitled to free telegraphic service (messages collect).

Application for this service may be made to THE NATIONAL PROVISIONER, Old Colony Bldg., Chicago, Ill. The cost is \$1 per week, or \$48 per year, payable in advance.



## MEAT EXPORTS BY COUNTRIES.

Domestic exports of specified classes of meats and meat products, from the United States, by countries, for the month of April, 1924, are reported by the U. S. Bureau of Foreign and Domestic Commerce, as follows:

Countries—	Wiltshire sides, pounds.	Cumberland sides, pounds.	Hams and shoulders, cured, pounds.	Bacon pounds.
Azores and Madeira				339
Belgium			1,739,796	411,514
Denmark				228,942
Finland				449,401
France			321,580	482,364
Germany			30,139	3,223,333
Gibraltar				10,919
Italy				99,387
Neth'rl's			108,960	1,167,832
Norway			85,070	407,846
Poland and Danzig				632,570
Spain				1,545,025
Sweden				749,416
England	1,862,075	2,950,040	18,410,066	8,179,687
Scotland	12,309			48,356
Ireland				54,653
Yugoslavia & Albania				10,093
Canada	280,390	165,203	809,285	329,900
Brit. Hon.			12,555	712
Costa Rica	820	185	6,782	57
Guatemala			6,645	1,647
Honduras	90		32,757	6,695
Nicaragua			12,128	3,153
Panama			120,896	13,420
Salvador				1,513
Mexico	2,258	338	70,974	29,900
Newf.-Lab.			35,176	45,293
Bermuda			41,293	20,654
Barbados			2,147	102
Jamaica			10,987	9,720
Trin. & Tob.			7,373	8,150
Other Brit.				9,161
W. Ind.	3,651	2,709	10,529	1,861,835
Cuba	1,711		1,466,622	11,481
Dom. Rep.			32,553	
Dutch W.				3,788
Indies				936
French W.				12,760
Haiti				936
Virgin Is. of U. S.				7,712
Bolivia				598
Brazil				401
Chile				120
Colombia				5,970
Ecuador				5,093
Bri. Guiana				11,338
Du. Guiana				6,650
Fr. Guiana				2,401
Peru	933	1,017	48,494	101
Venezuela			10,964	4,060
Brit. India			220	6,449
China			100	85
Hongkong				30
Japan			1,024	208
Palestine & Syria				57
Philippine I.				24,020
Siam				6,969
Turkey in Asia				300
Australia				43
Fr. Oceania				210
Other Oceania				84
Bel. Congo				53
Fr. Africa				100
Canary Is.				310
Algeria & Tunis				3,511
Liberia				26,995
Morocco				104
Port. E. Africa				34,883
Spanish Africa				94
T'l lbs.	2,164,237	3,142,817	25,848,619	26,390,226
Dollars	282,662	432,554	3,729,261	3,007,355
Pickled pork, pounds.				
Sausage, not canned, pounds.				
lard, pounds.				
Neutral lard, pounds.				
Austria				110,000
Belgium				2,502,395
				76,021

Czechoslovakia	115,500	108,233
Denmark	580,474	220,000
Estonia	740,856	434,979
Finland	2,169,211	17,510,409
France	1,880	4,880
Germany	1,878	7,089,757
Gibraltar	7,600	110,125
Italy	18,111	67,200
Latvia	110,125	4,189,492
Malta, Gozo & Cyprus Is.	67,200	53,015
Netherl's	4,189,492	708,256
Norway	53,015	13,597
Poland & Danzig	742,787	134,007
Spain	134,007	885,213
Sweden	885,213	218,311
Switzerland	218,311	11,328
England	204,398	8,200
Scotland	66,392	3,696
Ireland	55	20,400
Canada	406,938	19,797
Brit. Hon.	61,520	540,654
Costa Rica	3,900	4,884
Guatemala	3,900	119,829
Honduras	500	20,400
Nicaragua	99,387	55,056
Panama	31,850	78,764
Salvador	500	63,320
Mexico	5,415	3,410,759
Miquelon & St. Pierre Is.	3,800	187
Newf. & Lab.	466,141	3,500
Bermuda	8,753	55,726
Barbados	20,800	8,652
Jamaica	94,200	12,304
Trin. & Tob.	122,000	2,900
Other Brit.	68,580	18,098
W. Ind.	322,925	3,875
Cuba	51,240	2,867
Dom. Rep.	2,100	7,525,249
Fr. W. Ind.	29,300	223,750
Haiti	128,891	38,450
Virgin Is. of U. S.	9,000	444,091
Argentina	300	2,324
Colombia	300	8,500
Ecuador	200	233,589
Br. Guiana	49,000	1,033,942
Du. Guiana	22,000	328,790
Fr. Guiana	1,000	600
Peru	1,033,942	580
Venezuela	2,346	50
Br. India	325	480
China	24	1,360
Japan	88	18,672
Philippine Is.	200	74,390
Siam	720	4,150
Fr. Oceania	200	1,000
British W. Africa	800	5,500
Canary Is.	720	3,859
Egypt	200	200
Algeria & Tunis	7,228	7,249
Liberia	200	143
Morocco	200	1,060
Portuguese S. Africa	200	28,661
Sp. Africa	2,331,976	800,362
T'l lbs.	288,095	73,307,102
Dollars	193,493	2,041,018
		8,860,755

## BRITISH PROVISION MARKET.

(Special Letter to The National Provisioner.)

Liverpool, England, May 24, 1924.

The bacon market has displayed little in the way of new features this week. There has been a general firmness of tone on Irish, Danish and Canadian Wiltshires with very limited supplies of the former available. An all around advance of about 5s per cwt. has been registered on the best cures during the week, and this improvement looks like continuing. The American bacon position maintains its firmer fea-

tures assisted by the strength of the bale cures, dearness of replacement costs and lighter arrivals of late. On limited offerings long clears and S. C. backs show advances.

Business on the other cuts moving moderately well with fresh Cumberland cut in the best request. Bellies and Wiltshires also have a firmer undertone. Shoulders are steadily held but are only a moderate sale. Picnics, however, have shown some improvement.

Hams are firmly held, especially fresh landed parcels and full prices are asked, with, however, only a moderate demand. The weather has been variable of late, but given good weather conditions and any improvement in the demand, a strong spot might develop in the near future, especially for A. C. hams.

Lard on spot is freshly offered but the demand is very quiet. With Chicago markets heavy, there has been little inclination to operate beyond immediate requirements.

## EXPORTS OF PROVISIONS.

Exports of provisions from the Atlantic and Gulf ports for the week ending May 31, with comparisons:

	Week ended May 31, 1924.	Week ended June 2, 1923.	From Nov. 1, 1923 to May 31, 1924.
United Kingdom	50	110	1,959
Continent	40	40	14,587
West Indies	378	150	12,684
Total	428	300	29,170

## BACON AND HAMS, LBS.

United Kingdom	10,408,250	6,504,200	318,511,700
Continent	3,371,500	1,570,000	200,498,225
So. and Cent. Amer.	103,148	45,000	48,000
West Indies	87,500	25,000	1,726,000
Other Countries	93,500	25,000	1,726,000
Total	13,940,750	8,099,200	521,268,425

## LARD, LBS.

United Kingdom	4,005,625	2,846,400	154,143,788
Continent	4,400,420	5,499,439	376,665,520
So. and Cent. Amer.	203,540	2,346,540	518,500
West Indies	103,148	2,534,148	126,062
Other Countries	11,730	11,730	126,062
Total	9,324,463	8,345,889	535,816,058

## RECAPITULATION OF THE WEEK'S EXPORTS.

From—	Pork, lbs.	Bacon and hams, lbs.	Lard, lbs.
New York	50	6,012,750	5,932,463
Boston		49,000	8,000
Philadelphia			173,000
Baltimore			63,000
New Orleans	378		118,000
Montreal		7,879,000	3,030,000

Total week	428	13,940,750	9,324,463
Previous week	653	12,026,500	7,499,808
2 weeks ago	2,796	13,150,000	15,800,770
Cor. week 1923	709	12,546,250	9,351,969

Comparative summary of aggregate exports in lbs. from Nov. 1, 1923, to May 31, 1924.

	1923-1924.	1922-1923.	Increase Decrease
Pork, lbs.	5,834,000	6,804,000	970,000
Bacon and hams, lbs.	521,268,425	497,477,000	23,791,425
Lard, lbs.	535,816,058	562,013,640	28,197,582

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This "Enterprise" No. 156 Power Chopper has a capacity per hour of 2,000 lbs. Has extra heavy pulleys, 20x 3 1/4", running 300 r. p. m. with 5 to 7 h. p.

The most highly developed type of belt-driven chopper made. It has fewer parts than any other chopper. Gears are done away with, and the pulleys are placed on the socket shaft. The machine is noiseless. Its capacity

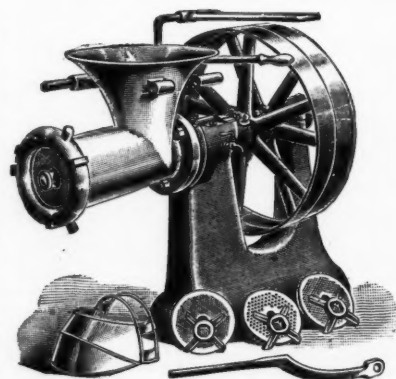
is much greater than a geared machine of corresponding size.

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Save power costs, save labor costs and speed up production with "Enterprise." Your old machine may be mighty expensive when you consider the money a new "Enterprise" will make for you.

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Beech Nut Packing Co.	John Morrell & Co.	Jacob Dold Packing Co.
G. H. Hammond Co.	Brennan Packing Co.	Rath Packing Co.
Oscar Mayer	Cincinnati Butchers' Supply Co.	Detroit Packing Co.
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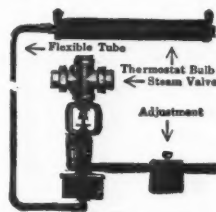
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**No. 16 Regulator—for Ham Cooking Vats.** Is self-operating, requires no compressed air. It is very accurate and sturdily built; is easy to install and reasonable in cost. Saves Labor, Shrinkage, and Spoiled Hams.



No. 15 Regulator

### No. 15 Regulator—for Smoke Houses

Self-operating; requires no compressed air for its operation. Easy to install and simple in operation. Accurately maintains any desired temperature without attention. Insures uniform quality of product. Saves its cost several times a year.



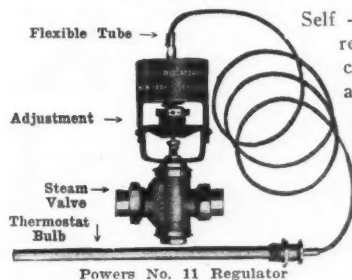
Dial Thermometer

### Dial Thermometer

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## CHEMICALS AND SOAP SUPPLIES.

(Special Report to The National Provisioner.)

New York, June 4, 1924.—Latest quotations on chemicals and soapmakers' supplies:

Seventy-six per cent caustic soda, \$3.76 @3.91 per cwt.; 98% powdered caustic soda, \$4.16@4.45 per cwt.; 58% carbonate of soda, \$2.04@2.10 per cwt.

Clarified palm oil in casks of 2,000 lbs., 7½@7¾c lb.; olive oil foots, 10@10¼c lb.; East India Cochin cocoanut oil, 13½@14c lb.; Cochin grade cocoanut oil, domestic, 10¾@11c lb.; Ceylon grade cocoanut oil, 9¾@9¾c lb.

Prime summer yellow cottonseed oil, 11 @11¼c lb.; soya bean oil, 12¼@12½c lb.; linseed oil, 94@97c gallon; peanut oil in barrels, New York, deodorized, 15½@16c lb.; red oil, 8¾c lb.

Extra tallow, F. O. B. seller's plant, 7c lb.; dynamite glycerine, nominal, 15¾c lb.; saponified glycerine, nominal, 12c lb.; crude soap glycerine, nominal 10¾c lb.; prime packers grease, nominal, 6¾@6½c lb.

## EASTERN FERTILIZER MARKETS.

(Special Report to The National Provisioner.)

New York, June 4, 1924.—About 650 tons of ground tankage were sold this week at \$2.50@10c f. o. b. New York and vicinity which practically cleans out all the spot material and takes in considerable of the June production. Lower prices than this can hardly be looked for for some time to come because this material is now in a firm position and no doubt offerings at this figure would be picked up if available.

A fair-sized quantity of cracklings have been sold this week and prices were probably rather low because the sales have been kept confidential. Other materials are not in demand to any extent.

Does it pay to recover sweet pickle after curing? How is it done? What equipment is needed? Ask THE BLUE BOOK, the "Packer's Encyclopedia."

## Packinghouse By-Products

## Blood.

Chicago, June 5, 1924.

The blood market is firm at \$2.75, with no new developments.

	Unit ammonia.
Ground .....	\$2.65@2.75
Crushed and unground.....	2.50@2.60

## Digester Hog Tankage Materials.

Buyers seem to be fairly well stocked up in this market, which is quiet. Producers are trying to hold the market firm.

	Unit Ammonia.
Ground, 10 to 12%, ammonia .....	\$2.35@2.50
Unground, 10 to 12%, ammonia .....	2.25@2.35
Unground, 7 to 9%, ammonia .....	2.00@2.15

## Fertilizer Tankage Materials.

Buyers' ideas seem to be up a little, although there is a great deal of trading. Freight rates are too high to ship to the southeast on the present market.

	Unit ammonia.
High grade, ground, 10-12%, ammonia.....	\$2.35@2.50
Lower grade, ground, 6-9%, ammonia.....	2.10@2.25
Medium to high grade, unground .....	1.75@2.00
Low grade and country rend, unground....	1.50@1.65
Hoof meal .....	2.15@2.25
Grinding hoofs, pigs toes, dry.....	25.00@28.00

## Bone Meals.

The bone meals market is very quiet, with a large accumulation of stocks.

	Per ton.
Raw bone meal .....	\$26.00@28.00
Steamed, ground .....	17.00@19.00
Steamed, unground .....	14.00@16.00

## Cracklings.

The market on crackings is fairly well cleaned up. Prices are no higher, but a steady demand seems to have developed.

	Per ton.
Pork, according to grease and quality....	\$40.00@50.00
Beef, according to grease and quality....	25.00@35.00

## Bones, Horns and Hoofs.

The market on bones is quiet. The horn market is fairly good, while some inquiry has developed for hoofs at \$30.

No. 1 horns .....	\$175.00@225.00
No. 2 horns .....	100.00@150.00
No. 3 horns .....	75.00@ 90.00
Culls .....	25.00@ 28.00
Hoofs, unassorted .....	30.00@ 35.00
Round shin bones, unassorted.....	55.00@ 65.00
Flat shin bones, unassorted.....	45.00@ 50.00
Thigh bones, unassorted.....	50.00@ 55.00

## Glue and Gelatin Stock.

The market for jaws, skulls and knuckles is a little off, with \$30.00 considered the top. Few buyers, however, seem willing to pay that price.

	Per ton.
Calf stock .....	\$28.00@29.50
Edible pig skin strips .....	65.00@75.00
Rejected manufacturing bones .....	38.00@40.00
Horn piths .....	20.00@22.00
Cattle jaws, skulls and knuckles.....	30.00@32.00
Junk and hotel kitchen bones.....	23.00@25.00
Sinews, pizles and hide trimmings.....	18.00@20.00

## Animal Hair.

A little trading has developed at 2¼c shipping point for summer coil dried hog hair. Recent quotations follow, delivered, Chicago basis:

Field and coil dried, lb. ....	2¼@3c
Processed, lb. ....	5¼@6¼c
Dyed .....	6 @ 8c
Cattle switches (110 for 100) each .....	2 @ 3c
Horse tails, each .....	37¼@40c
Horse mane hair, green, lb. ....	8½@9c
Unwashed dry horse mane hair, lb. ....	12¼@13¼c

## Pig Skin Strips.

There is little demand for pig skin strips. Sellers have asked 4½c per lb., basis Chicago, while buyers are offering around 4¼c for No. 1 tanning grades, and a little trading has developed at 3½@4c for Nos. 2 and 3.

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# TALLOW, STEARINE, GREASE AND SOAP

## WEEKLY REVIEW

**TALLOW**—The market the past week has been no more than steady, at the recent low levels, and while offerings were fairly liberal, sentiment was more mixed, and there was less pressure to sell. Consumers were moderate buyers, extra New York selling at seven cents and special loose of high quality at 6 $\frac{1}{4}$ c.

Some investment buying is under way, as it is felt that prices are reasonably low, but production continues liberal, and the weakness in competing greases is against any important advances. At Chicago demand was quiet, and offerings fairly plentiful.

At the London auction on June 4th 1,160 casks were offered of which 335 were sold, at prices unchanged to sixpence lower than the previous week, mutton tallow selling at 43s 6d@45s, beef at 43s 6d@44s 9d, and good mixed at 43@44s.

At Liverpool Australian tallow was dull and unchanged for the week with choice at 44s 3d and good mixed at 42s 9d.

At New York special loose was quoted at 6 $\frac{1}{4}$ @6 $\frac{1}{2}$ c, extra at 7c, and edible at 7 $\frac{3}{4}$ c. At Chicago prime packer was 6 $\frac{3}{4}$ c, fancy 7 $\frac{1}{4}$ c and edible 7 $\frac{3}{4}$ c.

**STEARINE**—A dull and dull weak market continued the feature, and prices were off another  $\frac{1}{4}$ c with sales at New York at 9 $\frac{1}{4}$ c for oleo. Demand was limited, and buyers interested only at concessions. A little improvement in compound trade was reported, but not sufficient to help the market, while export demand for stearine continues quiet. At Chicago demand was slow, with oleo quoted at 10c.

**OLEO OIL**—The market was dull and easy, with demand limited. At New York extra was quoted at 12 $\frac{3}{8}$ c, medium at 11c and lower grades at 10c. At Chicago demand was quiet but the market rather steady with extra quoted at 11 $\frac{3}{4}$ c.

SEE PAGE 45 FOR LATER MARKETS.

**LARD OIL**—The market had a steadier undertone, with demand reported as fair. At New York edible was quoted at 13 $\frac{1}{4}$ @13 $\frac{1}{2}$ c, extra No. 1 at 11c, No. 1 at 10 $\frac{1}{2}$ c, and No. 2 at 10 $\frac{1}{4}$ c.

**NEATSFOOT OIL**—A decided improvement in demand was in evidence, and the market was steady, with a firmer undertone. At New York pure was quoted at 15c, extra at 11c, No. 1 at 10 $\frac{1}{2}$ c, and cold pressed at 18 $\frac{1}{2}$ c.

**GREASES**—The market has been rather quiet and weak, with a less active demand, and under fairly liberal offerings, notwithstanding recent declines. Weakness elsewhere in the grease list continued to bring pressure on the market, and although prices are considered as reasonable, and some investment buying is reported, the market, nevertheless shows little or no rallying power at the moment.

At New York yellow and choice house were 6@6 $\frac{1}{4}$ c, A White 6 $\frac{3}{4}$ @7c, B White 6 $\frac{1}{2}$ @6 $\frac{3}{4}$ c, and choice white 8c, with export demand for the latter rather slow but with the market more or less nominal. At Chicago choice white grease continues available at 6 $\frac{3}{4}$ c in tanks, with A White quoted at 6 $\frac{1}{4}$ @6 $\frac{1}{2}$ c, B White 6@6 $\frac{1}{4}$ c, yellow 5 $\frac{3}{4}$ @6c, house 5 $\frac{3}{4}$ c, and brown 5 $\frac{1}{4}$ c.

### TAX LAW CHANGES.

(Continued from page 30.)

taxes shall be assessed within four years after they become due and any suit for their collection must be brought within five years after they become due.—Section 1009 (a).

In case of fraud, or a failure to file a required return or of a willful attempt to evade tax, assessment may be made or a suit for collection may be begun without assessment, at any time.—Section 1009 (b).

Where assessment made in time suit may be begun within six years after assessment.—Section 1009 (c).

#### Limitations on Prosecutions

Limitation on prosecutions for defrauding or attempting to defraud the United States shall be six years.—Section 1010 (a).

#### Limitation for Suits and Proceedings by Taxpayers

Suit for a recovery of taxes or penalty may be brought whether or not such taxes or penalty was paid under protest or duress.—Section 1014 (a).

Any taxpayer who has been charged with fraud for any year between 1916 and 1921, both inclusive, may now reopen claim for refund or credit for any of those years which were disallowed because the taxpayer failed to come clear of the fraud charge.—Section 1015.

#### Penalties

Penalty for willful failure to pay or make return, \$10,000 or imprisonment not more than one year or both.—Section 1017 (a).

For willful failure to collect and pay over tax or willful evasion of tax \$10,000 or imprisonment not more than five years or both.—Section 1017 (b).

For willful aid or assistance in preparing false or fraudulent return affidavit or statement \$10,000 or five years or both.—Section 1017 (c).

For willful failure to pay or collect or to account for and pay over any taxes (other than income, estate or gift taxes) or for willful attempt to evade payment of such taxes shall be in addition to other penalties, 100% of the tax evaded.—Section 1017 (d).

#### Reduction of Income Tax Payable in 1924.

1923 taxes reduced 25% for all taxpayers other than corporations.—Section 1200 (a).

If entire 1923 tax has been paid 25% shall be credited or refunded.—Section 1200 (b).

If tax being paid in installments the 25% shall be allocated to the four installments. The amount prorated to any installment not yet due shall be used to reduce such installment.

The amount prorated to any installment past due shall be used as a credit against the installment next falling due.—Section 1200 (c).

Provision is made for credit in case taxpayer has an extension of time for payment.—Section 1200 (d).

Provisions are also made for adjustment of deficiencies and overpayment.—Section 1200 (e), (f), (g).

Credit provided for 25% of that part of fiscal year (1923 or 1924) tax applicable to calendar year 1923.—Section 1201 (a).

Twenty-five per cent credit allowed for part of year 1923 if return covers fractional part of year.—Section 1202.

#### Refunds and Credits

Claim must be filed within four after tax was paid instead of five years after return due as in 1921. The credit or refund

shall not exceed the tax paid during the four years immediately preceding the filing of the claim or if no claim was filed then during the four years immediately preceding the allowance of the credit or refund.—Section 281 (b).

If 1917 or 1918 waivers filed, claim may be filed at any time before April 1, 1925, or within four years from the time the tax was paid.—Section 281 (e).

Any claims now on file are valid and claims for 1919 or 1920 may be allowed if claim is filed before five years after return was due.—Section 281 (f).

#### Returns—False or Fraudulent

In case of false or fraudulent returns or failure to file a return, tax may be assessed or court action may be brought at any time.—Section 278 (a).

Any deficiency due to a change in an amortization deduction under either 1918 or 1921 Act may be assessed or a proceeding in court without assessment may be begun at any time.—Section 278 (b).

Where assessment made in time provided by law, such tax may be collected by distraint or proceeding in court begun within six years after assessment. Court action may be begun without assessment at any time before the expiration of the Statute of Limitations.—Section 278 (d).

#### Returns to be Made Public Records

If the Ways and Means Committee of the House, the Senate, Finance Committee or a Special Committee of either House of Congress calls upon the Secretary of the Treasury for any income tax returns it shall be his duty to give such committee all data contained in or shown by such returns.

Proper officers of a State may upon request of its governor have access to the returns of any corporation (not any other taxpayer) even though such state does not impose an income tax law.

Commissioner may add to the public list of taxpayers' names and addresses kept in the Collector's offices the amount of tax paid by every taxpayer.

### INDIVIDUALS

#### Capital Gains and Losses

Definition capital loss same as 1921 Act, except does not specify sale or exchange shall have been consummated since 12/31/21.

"Ordinary deductions" defined as all deductions under Section 214, except capital deductions.

Capital net gain is the excess of capital gain over sum of capital deductions and

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capital losses plus (a) any excess or ordinary deductions over gross income not including capital gain. (a) is new.

"Capital net loss" means the excess of the sum of the capital losses plus capital deductions over the amount of capital gains.—Section 208 (a) (5).

Under the new law it appears that property held for personal use may be a "capital asset" under this section. The 1924 Act precludes property held primarily for sale in the course of the taxpayer's trade or business from being considered "capital assets."—Section 208 (a) (7).

Taxpayers other than corporations are allowed capital losses only to the extent of capital gains. Section 206 (a) (2).

#### Credits Allowed for Normal Tax Purposes

Dividends paid by a corporation organized under the China Trade Act are not allowed as credit for normal tax purposes as are other dividends.—Section 216 (a).

Married person or head of family—\$2,500.

Personal exemption allowed United States citizens or residents—\$1,000 or \$2,500—shall, if status of taxpayer changes during year, be changed also. If he was single four months and married eight months, he has one-third of \$1,000 plus two-thirds of \$2,500. The month in which the change occurred shall be counted according to which status occupied the greater portion of the month.—Section 216 (f) (2).

#### Deductions

Contributions by individuals to fraternal societies, etc., operating under a lodge system or to a trust shall be allowed as deductions if the contributions are used for religious, scientific, educational or other named purposes.

Deductions shall not ordinarily exceed 15% of the net income but if in the taxable year and in each of the ten preceding years the amount of contributions combined exceeds 90% of the taxpayer's net income for each year, then the full amount of such contributions shall be allowed.—Section 214 (a) (10).

#### Earned Income

Earned income is any compensation for services actually rendered—does not include amounts received by a stockholder of a corporation which represent distribution of profits rather than compensation for services.

Where a taxpayer is engaged in a trade or business and both personal services and capital are material income-producing factors a reasonable allowance as compensation for the services of the taxpayer shall be considered earned income, such "earned income," however, not to exceed 20% of his share of the net profits of the trade or business.—Section 209 (a) (1).

"Earned income deductions" means any deductions under Section 214 properly allocable to earned income.—Section 209 (a) (2).

"Earned net income" excess of earned income over earned income deductions.

If taxpayer's net income from all sources is not more than \$5,000 it shall be considered earned net income.

If the net income is more than \$5,000 at least \$5,000 of it shall be treated as earned net income.

Earned net income shall never be more than \$10,000.—Section 209 (a) (3).

An individual shall receive as a credit against his normal tax 25% of the amount of the tax computed on his earned income at regular rates. Such credit shall in no case be more than 25% of his normal tax.—Section 209 (b).

The method of handling partnership earned income is put up to the Commissioner who is authorized to draft regulations.—Section 209 (c).

#### Fiscal Years of Partnership

Partnership has a fiscal year. If the law in first part of fiscal year is different from the law in the second part, the part-

nership shall compute its income under the laws applicable to both. The partners shall report that proportion of the income computed in each year which corresponds to the number of months in each calendar year falling within such fiscal year.

Partnership income taxable at rates for the second year shall be added to the other income for the second year and the total placed in the lower brackets for such year. The part of such income subject to the rates for the preceding calendar year shall be placed in the next higher brackets of the rate schedule applicable to that year. (This shall be included in the taxpayer's income return for the calendar year during which the fiscal year of the partnership ends.)—Section 207 (b).

#### Gain or Loss

If in a reorganization money or other property is received together with the stock of a corporation, a party to the reorganization so that gain or loss may result (Section 203 (d) (1), any part of the gain covered by earnings or profits accumulated since 2/28/13 shall be taxed at surtax rates only; any gain not covered by such earnings or profits shall be subject to both normal and surtax.—Section 203 (d) (2).

#### Income—Gross

A person having tax-free securities must submit with his return a statement showing the number and amount of such obligations and the interest received.—Section 213 (b) (4).

Provision is made for refund to states or municipalities of tax paid by public utilities on income accruing to the state or municipality.—Section 213 (b) (7).

Payments under the World War Veterans Act, 1924, are exempt—also State Pensions. (This last provision does not appear to be necessarily a war pension.)—Section 213 (b) (9).

In order that an exemption of \$300 income per year be allowable the domestic building and loan association shall be one "substantially all of the business of which is confined to making loans to members" instead of one which is operated exclusively for such purposes as under 1921 Act.—Section 213 (b) (10).

If a citizen of China residing therein, receives dividends from a corporation organized under the China Trade Act, 1922, the stock of the corporation being in good faith vested in him, such dividends are exempt from surtax.—Section 213 (b) (13).

#### Net Losses

If a taxpayer other than a corporation has in the second year a capital net gain, the net loss of the prior year shall first be used as a deduction in computing income for such "second year." If such net loss exceeds the ordinary net income such excess shall be applied against the capital net gain for such year and any excess loss shall be carried over to the "third year."—Section 206 (c) (2).

A capital net gain in the "third year" is handled by a taxpayer other than a corporation in the same manner as in the "second year."

If a taxpayer (other than a corporation) has, in the second year sustained a capital net loss, the deduction for a net loss sustained in the prior year shall be used in computing the ordinary net income of the second year. If the deduction is in excess of the ordinary net income such excess shall be allowed as a deduction for the third year.—Section 206 (c) (1).

If a capital net loss is sustained, the taxes shall be computed as follows:

The tax should be computed on the ordinary net income at regular rates. From this shall be subtracted  $12\frac{1}{2}\%$  of the capital net loss.—Section 208 (c).

#### Rates of Tax—Normal Tax

Rates for American citizens: 1921 Act	
2% on first \$4,000 above exemptions and credits	4%
4% on next \$4,000	8%
6% on rest of income	8%

#### Rate for non-resident aliens:

6% on all taxable net income in excess of \$1,000

8% Rates for non-resident aliens residing in Canada or Mexico:

2% on (salaries, wages, etc.) first \$4,000 in excess of \$1,000 plus any credits for dependents.

4% on next \$4,000 salaries, wages, etc. (not all kinds of income).

6% on all salaries and wages in excess of \$8,000, above \$1,000, plus credit for dependents.

6% on all other income in excess of personal exemptions (\$1,000 plus credits for dependents).—Section 210.

#### Surtax

Surtax begins at \$10,000 net income. 1921 began at \$6,000.

From \$10,000 to \$14,000 rate is 1%. 1% is added for each \$2,000 until \$50,000 is reached.

All net income over \$50,000 is subject to 40%.—Section 211 (a).

#### Returns

Married persons living with husband or wife must file a return if the net income is \$2,500. (1921 law \$2,000).—Section 223 (a) (2).

Joint return provision same as 1921 Act except net income raised from \$2,000 to \$2,500.—Section 223 (b).

Returns for period less than twelve months:

Commissioner is empowered to make regulations prescribing method of computing tax on such returns where during the fractional part of a year covered by a return the taxpayer has had a capital net gain, sustained a capital net loss or has received earned income.

In cases of fractional returns not due to changes of accounting period the personal exemptions and credits for dependents are prorated.—Section 266 (e).

#### Tax Paid at Source (Withholding)

Rate of withholding on salaries, wages and other fixed and determinable annual gains of a non-resident alien—6% instead of 8% as under 1921 Act.

Withholding returns due March 15th.—Section 221.

## CORPORATIONS

#### Capital Gains or Losses

Corporations allowed all capital losses.

#### China Trade Act

Entirely new. Special credits for corporations organized under the China Trade Act, 1922.—Section 263.

#### Consolidated Corporations

Affiliation established if one corporation owns at least 95% of the voting stock of the other or others or if at least 95% of the voting stock (instead of "substantially all") of two or more corporations is owned (instead of owned or controlled) by the same interest.—Section 240 (c).

The Commissioner shall if necessary in order to correctly establish income of two or more related trades or business owned or controlled by the same interests consolidate the accounts of such trades or business, such consolidation to be made at the request of the taxpayer as well as at the demand of the Commissioner, which was the only way in the 1921 Act.—Section 240 (d).

#### Deductions

Dividends not allowed as a deduction include those paid by a corporation organized under the China Trade Act of 1922.—Section 234 (a) (6).

#### Evasion of Surtaxes

When a corporation holds earnings to prevent payment of surtaxes by its shareholders an additional tax of 50% of the corporation's net income shall be added instead of 25% as in 1921.—Section 220.

(Continued on page 61.)

## VEGETABLE OILS WEEKLY REVIEW

THE NATIONAL PROVISIONER is Official Organ of the Interstate Cottonseed Crushers' Association, the Texas Cottonseed Crushers' Association, South Carolina Cottonseed Crushers' Association, the Georgia Cottonseed Crushers' Association and the Mississippi Cottonseed Crushers' Association.

**Market Firmer—Cash Trade Better—Cotton Report a Factor—Weather South Improving—Lard Weak.**

The cotton oil futures market on the New York Produce Exchange the past week continued to experience a rather limited turnover daily, but the undertone, everything considered, was firmer, and prices at one time showed an advance of about a half cent a pound from its lowest levels.

The low Government cotton condition report tended to check selling pressure, and brought about scattered buying and covering, aided somewhat by temporary firmness in lard, and an improvement in cash trade. A great portion of the business was of professional character, and profit taking and renewed commission house selling brought about a fair setback from the week's highs.

### Crude Markets Firmer.

Sentiment was mixed, and the action in lard, that market failing to hold the gains and narrowing its small premium over oil, continued a disturbing factor and was constantly against those working on the constructive side of the oil market. The crude markets were firmer, but are cutting less and less figure, as the amount of

crude remaining in the south is not very great, so that more attention is being paid to the possibilities of the new crop production.

At times liquidation was on in July, but refiners were persistently buying that position and transferring hedges to the later months, while commission houses sold July outright, presumably southern liquidation, and in some cases commission houses were transferring long July to September. The new crop deliveries were relatively strong, but trade in the distant months was very small, so that those positions were rather easily affected.

The weather in the south continued showery and crop reports were very spotted, with unfavorable advices coming from Texas, while the Government condition of 65.6 was a full point below the average of the private reports, indicating a crop of around 11,000,000 bales, the condition comparing with 71% in May last year, and a ten-year average of 72.8.

Since the report was compiled the weather has been such that it is claimed no improvement has taken place. On the whole it is a little early to begin to discount the size of the crop, as the acreage is undoubtedly larger than last year, and the weather during July and August will prove the vital influence.

While some interests identified with the cotton oil trade are talking a crop of ten

million bales, this is just as ridiculous at this time as the talk of 12,000,000 bales or more.

### Effect on the Oil Market.

The erratic fluctuations in cotton naturally had some influence on the oil market, and the developments in new crop cotton futures will have more effect as the season progresses. In fact, the cotton crop situation will begin to overshadow the lard developments, although the tendency in lard is still an important influence. However, the cotton oil trade during the summer months depends less upon compound for consumption than it does upon the winter oil trade for salad dressings, which has developed into a very important factor in distribution.

The demand for this grade of oil has been better, meeting with a seasonable demand, while there has been a little improvement in compound trade. At the same time the Maine fish-packers have been buying in a fairly liberal way—in fact at a pace five times or more greater than last year, which is an important influence, if it continues the next few months.

The trade with Eastport has resulted in steady reduction in store oil stocks at New York—so much so that these stocks are now down to between three and four thousand barrels, with every prospect that by July 1st there will be little or no oil in store for delivery purposes, so that July tenders will have to be of fresh oil,

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#### July Situation Improved.

The July situation has improved somewhat. In fact the market as a whole has a much better technical position, in that there is a short interest in the market, aside from that of refiners' hedges. From the outset of the season up to recently the market has been speculatively long, and one where liquidation was a constant factor.

Should anything develop to scare the shorts, independent action of lard would not be surprising, as the cotton oil stocks are steadily decreasing, while the lard stocks are increasing, the Chicago stock of lard alone totaling over 71,000,000 lbs. against 46,000,000 last month and about 30,000,000 lbs. at this time last year.

The crude markets have been quite firm, with sales in the southeast as high as 8½¢, while the Valley was available at 8¼¢, and Texas more or less nominal.

A report was current that about 50,000 bbls. of loose oil was liquidated by the mills last week, with packers and refiners absorbing the cash stuff. Refiners report that consumers have been taking delivery of larger quantities the past ten days and this, it is believed, will make for a liberal May consumption with that of the same month last year.

#### Domestic Cash Demand for Lard.

The domestic cash demand for lard has been very good, with cash lard still underselling compound. The export trade in lard has been a keen disappointment, and until the German demand revives, it is contended by packing interests that the stock will continue to increase, as the prospects are for liberal hog receipts for the next thirty days, at least.

The cotton crop is from two to four weeks late, which will take good growing weather to catch up. This is of vital importance for the inbetween season—that is, Sept. and Oct., as there is every indication that the stocks of old oil to carry the trade over that period are going to be small—possibly as light as a year ago. So

that new oil will have to move quickly to prevent any unduly tight situation and create again unfavorably high seed prices at the outset of the new season which has been a detriment to crude oil mill operations the past few seasons.

COTTONSEED OIL—Market transactions—

Wednesday, May 28, 1924.

	—Range—		—Closing—	
	Sales.	High. Low.	Bid.	Asked.
Spot			950 a	975
June			950 a	975
July	1800	960 957	957 a	958
Aug.			967 a	972
Sept.	900	985 977	975 a	977
Oct.			933 a	937
Nov.			877 a	890
Dec.			867 a	880
Jan.			867 a	880

Total sales, including switches, 3,300 P.  
Crude S. E. 800 nom.

Thursday, May 29, 1924.

	—Range—		—Closing—	
	Sales.	High. Low.	Bid.	Asked.
Spot			980 a	990
June			980 a	990
July	2700	983 958	979 a	981
Aug.			985 a	995
Sept.	1500	1000 989	996 a	997
Oct.	300	955 945	953 a	956
Nov.			887 a	995
Dec.			879 a	889
Jan.			875 a	890

Total sales, including switches, 5,100 P.  
Crude S. E. 800 Bid.

Friday, May 30, 1924, Holiday.

Saturday, May 31, 1924.

	—Range—		—Closing—	
	Sales.	High. Low.	Bid.	Asked.
Spot			995 a	1000
June			990 a	1000
July	200	993 987	990 a	1000
Aug.			1000 a	1005
Sept.	3400	1013 1000	1010 a	1012
Oct.	900	970 965	964 a	965
Nov.	900	901 892	895 a	905
Dec.			875 a	900
Jan.			875 a	900

Total sales, including switches, 6,200 P.  
Crude S. E. 800-825.

Monday, June 2, 1924.

	—Range—		—Closing—	
	Sales.	High. Low.	Bid.	Asked.
Spot	400	1005 1005	990 a	1010
June			980 a	1005
July	1800	1002 980	987 a	989
Aug.	300	990 990	995 a	997
Sept.	4400	1015 998	1001 a	1003
Oct.	2100	983 965	965 a	966
Nov.	500	915 912	890 a	897
Dec.	400	895 880	880 a	890
Jan.			880 a	890

Total sales, including switches, 10,100  
P. Crude S. E. 825 Sales.

Tuesday, June 3, 1924.

	—Range—		—Closing—	
	Sales.	High. Low.	Bid.	Asked.
Spot			999 a	1000
June			995 a	1010
July	3100	995 982	994 a	996
Aug.			1002 a	1005
Sept.	2400	1007 996	1007 a	1008
Oct.	1100	975 965	972 a	974
Nov.			900 a	905
Dec.			890 a	900
Jan.			800 a	900

Total sales, including switches, 7,200 P.  
Crude S. E. 812½-825.

Wednesday, June 4, 1924.

	—Range—		—Closing—	
	High.	Low.	Bid.	Asked.
Spot			990 a	1010
June			990 a	1010
July	5300	994 988	988 a	990
Aug.	100	1000 1000	998 a	1000
Sept.	3400	1006 1003	1005 a	1006
Oct.			968 a	970
Nov.	100	898 898	890 a	895
Dec.			880 a	890
Jan.			880 a	890

Total sales, including switches, 11,500  
P. Crude S. E. 825 Noml.

Thursday, June 5, 1924.

	—Range—		—Closing—	
	High.	Low.	Bid.	Asked.
Spot			980 a	1000
January			875 a	885
June			975 a	980
July	989	979	979 a	980
August			990 a	991
September	1004	994	993 a	994
October	968	963	959 a	961
November			880 a	899
December	887	887	875 a	882

SEE PAGE 45 FOR LATER MARKETS.

#### SOUTHERN MARKETS.

##### New Orleans.

New Orleans, La., June 5, 1924.—Prime crude, 8½¢ bid, 8½¢ asked, all directions. Offerings extremely light, firmer undertone. Refined in good demand, especially bleachable; stocks negligible. Thirty-six per cent meal, \$37.00; 41% meal, \$39.40; 43% meal, \$41.40; loose hulls, \$15.55; sacked hulls, \$19.00; delivered New Orleans.

#### COTTONSEED OIL EXPORTS.

Export of cottonseed oil from New York May 1 to May 31, 257 bbls.

### The Procter & Gamble Co.

Refiners of all Grades of

### COTTONSEED OIL

Puritan, Winter Pressed Salad Oil

Boreas, Prime Winter Yellow  
Venus, Prime Summer White  
Sterling, Prime Summer Yellow

Moonstar Coconut Oil  
P&G Special (Hardened) Coconut Oil

Refineries: IVDYDALE, OHIO  
PORT IVORY, N. Y.  
KANSAS CITY, KAN.  
MACON, GA.  
DALLAS, TEXAS  
HAMILTON, CANADA

White Clover Cooking Oil  
Marigold Cooking Oil  
Jersey Butter Oil

General Offices:

CINCINNATI, OHIO  
Cable Address: "Procter"

### THE EDWARD FLASH CO.

29 BROADWAY, N. Y. CITY

### BROKERS EXCLUSIVELY

### VEGETABLE OILS

In Barrels or Tanks

### Hardened Edible Coconut Oil

### COTTON OIL FUTURES

On the New York Produce Exchange

# Southwark Hydraulic CURB PRESSES

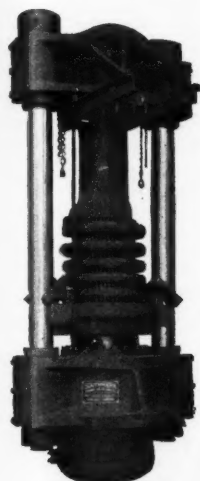
Will Extract the Liquid Content from Any  
Material that Can be Placed in the Curb.

*No special preparation of material is necessary  
with these presses—*

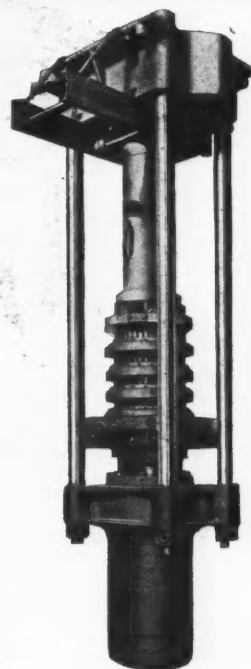
Southwark presses will recover the maximum quantity of oil or other liquors from tallow, cracklings or similar material. No special preparation of material is necessary when using these presses as any thing that can be placed in the curb can be compressed without any danger of breaking the machine.

These presses can be furnished in either the two or four column types and also in the self contained style in which the pump and motor are an integral part of the machine, no other hydraulic apparatus being required.

We can make immediate shipment on the four-column type presses.



TWO-COLUMN  
CURB PRESS



FOUR-COLUMN  
CURB PRESS

**SOUTHWARK**  
FOUNDRY AND MACHINE CO.  
ESTABLISHED 1830  
PHILADELPHIA, PA.

CLEVELAND  
SWETLAND BLDG.

434 WASHINGTON AVE.  
PHILADELPHIA, PA.

CHICAGO  
FISHER BLDG.

## MARGARINE INSTITUTE MEET.

A somewhat different program is in store for members of the Institute of Margarine Manufacturers who attend the fifth annual convention at Atlantic City, N. J., June 12, 13, and 14. Instead of lengthy formal programs filling up the whole day, the program will be short and informal. This will give more opportunity for members to express themselves, and also leave them time to enjoy their stay at Atlantic City without missing any of the program. Only one session will be held each day.

The last day of the convention will be given over largely to a discussion of margarine merchandising, led by T. H. Eckerson, of the Eckerson Company, Jersey City, N. J., and J. J. Wilke, of Wilson & Company, Chicago. This is a most important subject, and should arouse some valuable discussion. A full discussion of all margarine regulatory problems will also be had, in cooperation with the Bureau of Internal Revenue.

Among the prominent speakers will be L. N. Geldert, assistant to the president, Interstate Cottonseed Crushers' Association, Washington, D. C.; Dr. H. W. Wiley, director, bureau of foods, "Good Housekeeping," Washington, D. C.; W. D. Richardson, chief chemist, Swift & Company, Chicago; Dr. G. S. Jamieson, chemist in charge, oil, fat and wax laboratory, Bureau of Chemistry, U. S. Department of Agriculture, Washington, D. C.; Dr. Robert H. Kerr, in charge of the Washington Meat Inspection Laboratory, Bureau of Animal Industry, U. S. Department of

Agriculture, Washington, D. C.

The program of the convention is as follows:

### Thursday, June 12, 1924.

Opening of the convention by President B. S. Pearsall.

Roll call.

Enrollment of members.

Introduction of invited guests.

Communications.

Reading of minutes of previous convention.

Report of the treasurer, by E. A. Stevenson, treasurer.

Report of the legislative committee by H. H. Kamsler, chairman.

Report of the publicity committee by Howard J. Rohan, chairman, and Allan P. Ames, New York, N. Y.

Report of the secretary by B. S. Abbott, secretary.

President's annual address by B. S. Pearsall, president.

Address by a representative of the Bureau of Internal Revenue, United States Treasury Department, Washington, D. C.

The Annual Good-Fellowship banquet of the members of the institute and invited guests will be held in the convention dining room of the Ritz-Carlton Hotel on Thursday evening.

### Friday, June 13, 1924.

Address by L. N. Geldert, Assistant to the President of the Interstate Cotton Seed Crushers' Association, and Editor of Cotton Oil Press, Washington, D. C.

Address by Dr. Robert H. Kerr, in

charge, Washington Meat Inspection Laboratory, Bureau of Animal Industry, U. S. Department of Agriculture, Washington, D. C.

Address by Dr. G. S. Jamieson, chemist in charge, Oil, Fat and Wax Laboratory, Bureau of Chemistry, U. S. Department of Agriculture, Washington, D. C.

Address by Dr. H. W. Wiley, Director, Bureau of Foods, "Good Housekeeping," Washington, D. C.

Address by Dr. W. D. Richardson, Chief Chemist, Swift & Company, Chicago, Ill.

The annual golf tournament of the Institute of Margarine Manufacturers will take place at the Atlantic City Club Friday afternoon. Ritz-Carlton Hotel busses will transport the players to the Club, leaving the hotel for the club promptly at 1:30 p. m. The tournament will be under the auspices of the gold committee, C. A. Baumann, chairman.

### Saturday, June 14, 1924.

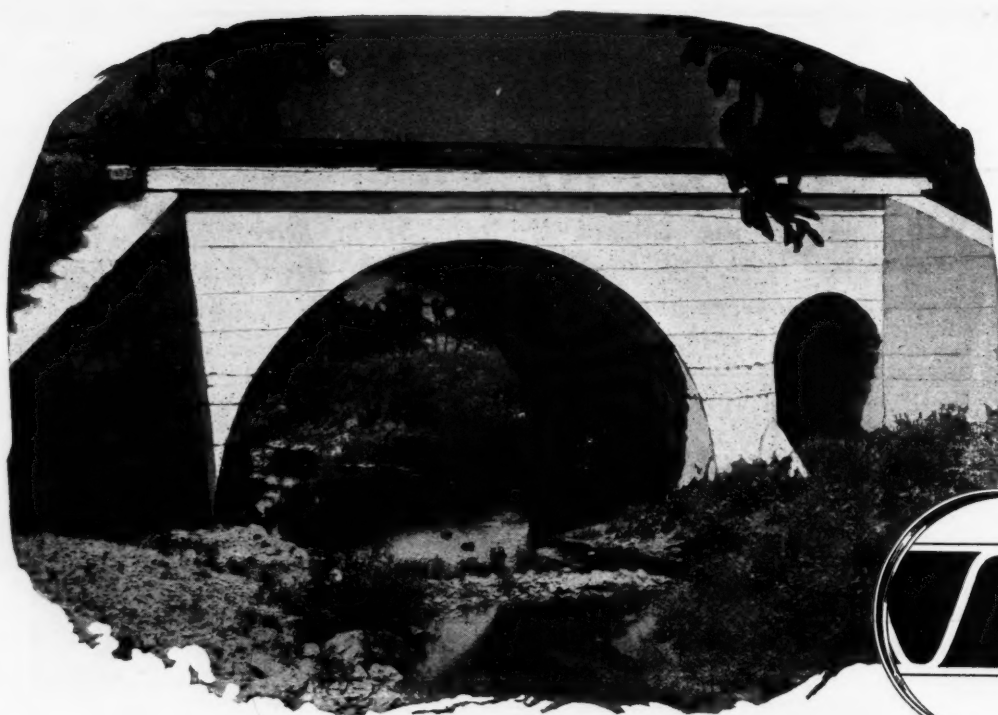
Margarine Standardization, by T. H. Eckerson, Eckerson Company, Jersey City, N. J.

Margarine Merchandising by J. J. Wilke, Wilson & Company, Chicago, Ill.

This day of the convention is a most important one to the Institute. Messrs. Eckerson and Wilke will simply introduce the general subject of margarine merchandising, which, it is hoped, will be fully discussed in an informal way in all its aspects by the members of the Institute, and in such a way that a constructive and co-operative program can be made for the future of the industry. In co-operation with Messrs. Kerr, Jamieson and the representative of the Bureau of Internal Revenue, a full discussion of all margarine regulatory problems will be discussed.

Reports of special committees—Resolutions Committee, Auditing Committee, nominating committee.

Election of Officers.



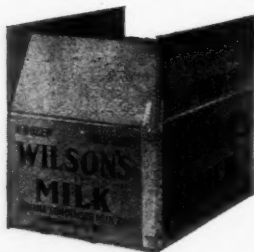
The perfect  
arch insures  
the strength.



## *The Strong Arch—the Margin of Safety to Goods Shipped in Mid-West Boxes*

As the simple arch of the railroad culvert, unnoticed and unsung, is the key to the lives and safety of the thousands of human beings who flash over the steel rails above by day and by night, so the high, strong, resilient arch construction of the corrugated fibre board in Mid-West shipping boxes absorbs shock, pressure and vibration that tend to damage or destroy shipments of goods in transit.

The Mid-West box offers a 30% to 70% greater margin of protection which, translated into dollars and cents, proves conclusively the startling difference between a box made less for utility than profit—and a Mid-West box, embodying the finest materials and designed for maximum protection.



The increasing use of Mid-West Boxes in your field is entirely due to their filling a need—BETTER.

Buyers! A close, comparative check-up on the performance of cheap, low cost boxes and the Mid-West product will make it easy for you to specify the Mid-West box, the safer, better box, on your next order.

Give the Mid-West box a tryout and see what it will do. One of our engineers will call on you if you wish. No obligation.

### Three Distinctive Mid-West Features

Waterproof Container: Is everything its name implies.  
Triple Tape Corners: Stop tapes from splitting and peeling.  
Offset Score: Insures tight closing contact of end flaps.

*Our "Perfect Package" Data Sheet is free on request.*

# MID-WEST BOX COMPANY

## GENERAL OFFICES

18th FLOOR CONWAY BLDG.  
CHICAGO, ILL.

Corrugated Fibre  
Board Products



## FACTORIES

ANDERSON, INDIANA  
KOKOMO, INDIANA  
CHICAGO  
CLEVELAND, OHIO  
FAIRMONT, W. VA.



# THE WEEK'S CLOSING MARKETS

## FRIDAY'S CLOSINGS.

### Provisions.

Hog products rather quiet and weak under hedging pressure, lack of speculative support, weakness abroad, liberal hog receipts and slow foreign trade. Lard sold down to previous lows of season. Domestic trade good but stocks increasing, owing to lack of foreign absorption.

### Cottonseed Oil.

Cottonseed oil barely steady with lard. Trade rather light and mixed and market on the whole stubborn to selling pressure. Bulges checked by lack of speculative demand. Cash trade moderate, crude dull and very steady. Southeast, 83½c, sales; Valley, 84c nominal.

Quotations on cottonseed oil at Friday noon, were: June \$9.70@9.85; July, \$9.81@9.93; August, \$9.89@9.93; September, \$9.97@9.78; October, \$9.63@9.66; November, \$8.85@9.00; December, \$8.80@8.95; January, \$8.80@8.95.

### Tallow.

Tallow, 7c.

### Oleo Oil and Stearine.

Stearine, 9½c, sales.

## FRIDAY'S GENERAL MARKETS.

New York, June 6, 1924—Spot lard at New York, prime western, \$10.80@10.90, middle western, \$10.65@10.75; city, steam, \$10.50; refined, continent, \$11.50; South American, \$12.25; Brazil kegs, \$13.25, compound, \$11.50@11.75.

### Liverpool Provision Markets.

Liverpool, June 6, 1924—(By Cable)—Quotations today: Shoulders, square 54s; New York, 54s; shoulders, picnics, 57s; hams, long cut, 77s; hams, American cut 84s; bacon, Cumberland cut, 65s; bacon short backs, 75s; bellies, clear, 64s; Wiltshire sides, American, 67s; Canadian, 76s; spot lard, 61s 3d.

### Hull Oil Market.

Hull, England, June 6, 1924—(By Cable.)—Refined cottonseed oil, 42s 3d crude cottonseed oil, 38s 6d.

## VEGETABLE OIL MARKETS.

**COCOANUT OIL**—The market has been rather quiet and barely steady the past week, with demand more or less inactive, and with offerings still rather liberal. The heaviness in competing oils and greases tends to limit the demand, and consumers are taking hold in a hand-to-mouth way. Copra remains slow, at five cents New York and 4¾c Pacific coast. At New York Ceylon, bbls., quoted at 9@9¼c; tanks coast 7½@7¾c; tanks New York 8@8.10c. Cochin, bbls., New York 9½@9¾c; edible, bbls., New York 10¼@10½c.

**SOYA BEAN OIL**—The market has been rather steady, but trade was quiet, and sellers' tanks, prompt shipment from the coast, nominal at 9¾c; forward positions were quoted at 9½c. At New York crude in barrels was quoted at 12@12¼c; tanks, New York, 10¼@10¾c; edible, bbls., New York 13c; tanks, Pacific coast, 9¾@9¾c.

**PEANUT OIL**—The market was barely steady with demand limited, but offerings were light, as supplies available continue small. At New York refined in barrels was 14½@14¾c.

**CORN OIL**—A rather slow demand was in evidence, but the market was steadier, influenced somewhat by the rally in cotton oil. Sales f.o.b. western points of production, were reported at 8½@8¾c. At New York crude in barrels was 10@10¼c, tanks Chicago 8½@8¾c; refined, barrels, New York 11¾@12c—cases \$13.38.

**PALM OIL**—The weakness in tallow continued to make for a slow demand for this oil, and sales of lagos, spot New York, were claimed at 7c. At New York lagos spot was quoted at 7½c, shipment 7@7.10c. Niger spot 6½c—shipment 6.60c.

**PALM KERNEL OIL**—Demand was slow and the market easier, with casks New York quoted at 8¾@8¾c.

**SESAME OIL**—A poor demand has been in evidence, owing to the relative cheapness of cotton oil, and in the market for sesame was somewhat easier, with spot oil New York quoted at 11@11¼c, and shipment at 11¼c, delivered New York.

**COTTONSEED OIL**—A better demand for oil was in evidence, but compound trade continues quiet. At New York spot p.s.y. was offered at 10c by store holders, refiners asking slightly more. Southeast and Valley crude was 8½@8¾c, and Texas nominal.

## TRADE GLEANINGS.

The Stauffer Chemical Company, Chauncey, N. Y., have removed their Chicago offices to 79 W. Monroe street, where enlarged quarters are in charge of Edgar R. Adler.

The California Market has added considerable new equipment to its stockyards and slaughtering departments at Napa, Calif.

The Niles Packing Company, Niles, Mich., has added a modern rendering department to its new plant. The company now handles 100 hogs and 30 cattle per week.

The plant and equipment of the Blue Valley Packing Company, Marysville, Kans., have been leased by R. L. Helvering, who plans to operate them during the present season.

A new abattoir has been erected in Toledo, Wash., by Mr. Porchien.

The Republic Meat & Ice Company, Republic, Wash., has completed a new abattoir of the latest design in that place.

The Carstens Packing Co., Tacoma, Wash., plan to open a new retail meat market in Bremerton, Wash.

Four new members have been added to the board of directors of the Gibson Packing Co., Yakima, Wash. The new directors are: H. Stanley Coffin, L. O. Janek, Geo. H. Bradshaw and A. G. Fleming. The former directors, who continue in office, are: O. D. Gibson, president; E. S. Gibson, vice-president and treasurer and Charles Gibson, secretary.

The North Carolina and South Carolina Cotton Seed Crushers Associations will meet in a joint annual convention at Kenilworth Inn, Biltmore, N. C., June 13 and 14.

## ARGENTINE BEEF EXPORTS.

Cable reports of Argentine exports of beef this week up to June 6, 1924, show exports from that country were as follows: To England, 182,004 quarters; to the continent, 174,928 quarters; to other ports, 53,712.

Exports for the previous week were as follows: To England, 107,139 quarters; to the continent, 14,750 quarters; to other ports, none.

## RECEIPTS AT CENTERS.

SATURDAY, MAY 31, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	8,000	13,000	5,000
Kansas City	2,000	3,500	1,000
Omaha	300	8,000	.....
St. Louis	1,700	14,000	500
St. Joseph	100	3,500	.....
St. Paul	100	500	.....
Oklahoma City	500	300	.....
Fort Worth	2,300	300	.....
Milwaukee	100	200	300
Denver	300	300	3,300
Louisville	400	1,500	300
Wichita	200	700	.....
Indianapolis	500	8,000	100
Pittsburgh	100	6,000	1,000
Cincinnati	1,300	4,200	1,300
Buffalo	300	6,500	3,200
Cleveland	200	3,500	500
Nashville, Tenn.	100	1,200	.....
Toronto	700	300	.....

MONDAY, JUNE 2, 1924.

Chicago	19,000	54,000	16,000
Kansas City	14,000	5,000	10,000
Omaha	7,000	9,500	9,500
St. Louis	7,000	16,000	3,000
St. Joseph	2,000	8,000	200
St. Paul	3,000	10,000	400
Oklahoma City	1,000	1,200	200
Fort Worth	6,000	2,000	3,500
Milwaukee	100	500	.....
Denver	1,800	2,000	1,900
Louisville	800	2,500	400
Wichita	1,700	1,600	.....
Indianapolis	1,200	7,000	100
Pittsburgh	1,400	8,000	2,000
Cincinnati	1,800	5,000	1,200
Buffalo	1,900	16,000	5,500
Cleveland	1,200	7,000	500
Nashville, Tenn.	400	2,200	400
Toronto	4,600	2,000	300

TUESDAY, JUNE 3, 1924.

Chicago	11,000	30,000	11,000
Kansas City	7,000	8,000	8,000
Omaha	6,800	16,000	8,000
St. Louis	5,500	25,000	5,000
St. Joseph	2,800	5,000	2,500
St. Paul	3,000	13,000	200
Oklahoma City	1,900	10,000	300
Fort Worth	2,000	500	2,000
Milwaukee	500	2,300	100
Denver	2,000	4,500	1,100
Louisville	300	1,600	400
Wichita	800	1,000	.....
Indianapolis	1,200	14,000	200
Pittsburgh	100	1,000	400
Cincinnati	400	5,000	800
Buffalo	200	2,000	800
Cleveland	200	4,000	1,000
Nashville, Tenn.	100	1,300	.....
Toronto	500	2,100	200

WEDNESDAY, JUNE 4, 1924.

Chicago	12,000	25,000	16,000
Kansas City	9,000	12,000	7,000
Omaha	5,800	17,500	8,000
St. Louis	4,500	19,000	2,500
St. Joseph	2,200	8,000	2,300
St. Paul	2,000	15,000	.....
Oklahoma City	1,500	12,500	200
Fort Worth	1,000	800	.....
Milwaukee	3,000	1,000	2,000
Denver	800	800	100
Louisville	1,800	1,200	.....
Wichita	400	2,200	500
Indianapolis	1,200	1,500	.....
Pittsburgh	100	1,500	200
Cincinnati	400	5,000	900
Buffalo	100	3,500	1,000
Cleveland	500	4,000	500
Nashville, Tenn.	100	2,000	.....
Toronto	800	2,200	200

THURSDAY, JUNE 5, 1924.

Chicago	10,000	37,000	11,000
Kansas City	3,000	7,000	3,000
Omaha	4,500	19,000	4,000
St. Louis	2,500	10,000	1,500
St. Joseph	1,000	6,000	4,000
St. Paul	1,500	17,000	.....
Oklahoma City	1,000	10,000	600
Fort Worth	800	1,000	2,500
Denver	2,600	3,700	.....
Wichita	400	1,100	100
Indianapolis	800	9,000	300
Pittsburgh	.....	3,500	400
Cincinnati	600	4,800	1,300
Buffalo	100	2,000	400

FRIDAY, JUNE 6, 1924.

	Cattle.	Hogs.	Sheep.
Chicago	4,000	30,000	12,000
Kansas City	1,000	6,000	3,000
Omaha	1,000	12,000	5,000
St. Louis	1,500	11,000	500
St. Joseph	800	5,500	2,000
St. Paul	1,800	19,000	.....
Oklahoma City	1,800	9,500	100
Fort Worth	500	400	.....
Denver	1,500	500	800
Wichita	800	500	1,300
Indianapolis	200	600	100
Pittsburgh	200	7,000	200
Cincinnati	.....	4,000	500
Buffalo	600	5,400	1,500
	200	7,200	3,200

## "BOSS" DEHAIRER SALES.

John J. Dupps, Sr., of The Cincinnati Butchers' Supply Company, sold last week a Baby "Boss" Dehairer to a small hog slaughterer near Boston, Mass., and a "Boss" Super U Hog Dehairer to the Jacob Ulmer Packing Co., Pottsville, Pa.

# LIVE STOCK MARKETS

## CHICAGO.

(Reported by U. S. Bureau of Agricultural Economics.)

Chicago, June 5, 1924.

**CATTLE**—Sluggish markets marked the trade in most killing classes early in the week, uneven declines resulting. Later, however, when shipper and local demand broadened, activity was revived and beef steers, excepting plain grassy kinds, closed the week practically steady to strong with a week earlier. In addition the undertone of the market generally was healthier.

Fed steers and most grades of fat she stock ruled 25c and more higher today which advance reinstated losses imposed earlier this week. Extreme top matured steers cashed at \$11.35, there being numerous strings of good to choice heavy kinds at \$10.50@11.30. Plain, light grassy yearlings sold downward to \$6.50 and below, readjustment to a grass and grain basis being emphatically in evidence.

Canners and cutters held steady. Bulls closed strong to 25c higher, best bolognas reaching \$5.25. Veal calves finished 25@50c higher than a week ago, medium to good light vealers showing the most upturn. Packers paid upward to \$9.50 today for sorted handyweight calves, outsiders going to \$10.00.

**HOGS**—Persistent bearish tactics on the part of local killers resulted in general downturns to values, when receipts increased slightly and shipping outlet narrowed. Weighty finished offerings escaped some of the price pounding with 10@15c declines, while the others ruled 15@20c lower than last Thursday. Desirable killing pig prices strengthened, but medium kinds showed a 25c drop.

For nearly a week best weighty butchers sold up to \$7.50, but even these finally declined in the general downturn, which was sharpest today. Sharper reductions for lower grades tended to widen the price spread which has continued unusually narrow for this season.

**SHEEP**—Increased supplies lowered prices on all classes of sheep and lambs, springers suffering least decline. Fat lambs were around 75c and springers gen-

erally 25c lower on better grades with culls \$1.50@2.00 lower. Bulk of better grade native spring lambs sold from \$16.00@16.75 with closing top \$16.50. Sorts on closing sessions were quite severe.

Best range springers made \$17.25 at the close as against \$17.45 a week ago. Fat sheep all week were slow and draggy with closing prices \$1.00@1.50 lower. Good light and handyweight fat ewes today sold from \$5.00@5.50 with heavies generally downward from \$4.00. Heavy kinds a week ago were selling downward from \$5.50 and light kinds around \$7.00.

## ST. LOUIS.

(Reported by U. S. Bureau of Agricultural Economics.)

E. St. Louis, Ill., June 5, 1924.

**CATTLE**—Features this week were the decline of Texas grass steers and beef cows and the slow movement of the latter class. Compared with a week ago native beef steers unevenly steady to 25c lower; Texas steers 50c lower; good and choice light yearlings and heifers, canners, bulls and light vealers steady; common

and medium heifers, beef cows and stockers and feeders 25c lower.

Tops for week: matured steers and yearlings, \$10.00, mixed yearlings, \$9.00; heifers, \$9.25. Bulks for week: Native steers, \$7.50@9.50; Texas, \$5.40@7.40; yearlings and heifers, \$7.75@9.25; cows, \$5.00@6.00; canners, \$2.25@2.75; bulls, \$4.25@5.00.

**HOGS**—Increased receipts did not include enough good heavy butchers to satisfy the demand and the market has been fairly active and practically steady on such kinds, but light weights. In fact anything under 200 lbs. have been very slow and prices dropped 10@25c under last Thursday; the maximum decline falling on light lights and pigs; good weighty butchers brought \$7.30 and \$7.35 today, a few of the heaviest loads \$7.40 while hogs averaging 170@220 lbs. cleared from \$7.10@7.30; light lights, \$6.50@7.00; good 110@130 lb. pigs, \$6.00@6.50; packing sows, \$6.30@6.40.

**SHEEP**—With receipts over 25 per cent larger than last week sheep and lambs slumped unevenly and sharply. Interest centered on spring lambs which closed 50c@1.00 lower; culls off most; sheep finished \$1.00 lower. Bulk of good springers today brought \$15.50 which was also top; culls mostly \$8.50; fat ewes \$4.50@5.50, according to weight and finish.

## LIVESTOCK PRICES AT LEADING MARKETS.

Following are livestock prices at five leading Western markets on Thursday, June 5, 1924, as reported to THE NATIONAL PROVISIONER by leased wire of the Bureau of Agricultural Economics, U. S. Department of Agriculture:

Hogs (Soft or oily hogs and roasting pigs excluded):	CHICAGO.	KANSAS CITY.	OMAHA.	E. ST. LOUIS.	ST. PAUL.
TOP	\$ 7.40	\$ 7.00 (1 load)	\$ 6.90	\$ 7.40	\$ 6.85
BULK OF SALES	6.80@ 7.35	6.65@ 6.95	6.50@ 6.85	7.00@ 7.35	6.75@ 6.85
Hvy. wt. (250-350 lbs.), med.-ch.	7.15@ 7.40	6.85@ 7.00	6.75@ 6.90	7.20@ 7.40	6.70@ 6.85
Med. wt. (200-250 lbs.), med.-ch.	7.05@ 7.35	6.75@ 6.95	6.50@ 6.85	7.20@ 7.40	6.60@ 6.85
Lt. wt. (100-200 lbs.), com.-ch.	6.60@ 7.30	6.40@ 6.80	6.00@ 6.70	6.75@ 7.30	6.60@ 6.85
Lt. lt. (130-160 lbs.), com.-ch.	5.75@ 6.90	5.75@ 6.70	5.50@ 6.85	6.00@ 7.10	6.25@ 6.85
Packing hogs, smooth.	6.40@ 6.60	6.25@ 6.35	6.10@ 6.35	6.30@ 6.45	6.00@ 6.25
Packing hogs, rough.	6.25@ 6.40	6.15@ 6.25	6.00@ 6.10	6.15@ 6.30	6.00@ 6.10
Slight. pigs (180 lbs. down), med. ch.	5.00@ 6.25	5.00@ 6.25	4.00@ 5.50	5.25@ 6.80	5.75@ 6.25
Av. cost and wt. Wed. (pigs excluded)	7.19-247 lb.	6.82-219 lb.	6.79-253 lb.	7.22-209 lb.	.....
Slaughter Cattle and Calves:					
STEERS (1,100 LBS. UP):					
Choice and prime	10.75@11.75	10.40@11.35	10.30@11.40	10.50@11.50	.....
Good	10.00@11.00	9.25@10.50	9.25@10.40	9.75@10.50	9.00@10.50
Medium	8.25@10.25	7.75@ 9.35	7.65@ 9.35	7.50@ 9.75	7.25@ 9.25
Common	7.00@ 8.50	6.00@ 8.00	6.15@ 7.75	6.25@ 7.50	6.00@ 7.50
STEERS (1,100 LBS. DOWN):					
Choice and prime	10.50@11.40	9.90@11.15	10.00@11.00	10.25@11.25	.....
Good	9.50@10.75	8.85@10.00	9.00@10.30	9.50@10.25	9.00@10.30
Medium	7.75@10.00	7.50@ 9.30	7.50@ 9.25	7.25@ 9.50	7.25@ 9.00
Common	5.75@ 8.25	5.75@ 7.75	5.75@ 7.65	5.75@ 7.25	5.25@ 7.25
Canner and cutter	4.00@ 5.75	3.50@ 5.75	3.85@ 5.75	3.50@ 5.75	3.50@ 7.25
HEIFERS:					
Good-choice (850 lbs. up)	8.50@10.75	8.00@10.50	8.00@10.50	8.25@10.50	7.50@10.25
Good to prime (800 lbs. down)	7.50@ 9.75	6.50@ 9.00	7.00@ 9.00	6.75@ 8.25	7.00@ 9.00
LT. YRLG. STEERS AND HEIFERS:					
Common-med. (all weights)	5.25@ 7.50	3.50@ 6.75	4.25@ 7.00	4.50@ 6.75	4.50@ 7.00
COWS:					
Good and choice	5.85@ 8.25	5.50@ 7.75	5.65@ 8.00	5.75@ 7.50	5.50@ 7.25
Common and medium	4.00@ 5.85	3.85@ 5.50	3.85@ 5.65	4.00@ 5.75	3.50@ 5.50
Canner and cutter	2.75@ 4.00	2.25@ 3.85	2.00@ 3.85	2.25@ 4.00	2.25@ 3.50
BULLS:					
Good-choice (beef yrags. excluded)	5.00@ 7.00	4.85@ 6.00	4.85@ 6.75	5.25@ 7.25	4.50@ 6.25
Can.-med. (canner and bologna)	3.75@ 5.25	3.00@ 4.85	3.75@ 4.85	3.50@ 5.25	3.25@ 4.75
CALVES:					
Med.-ch. (190 lbs. down)	7.75@ 9.75	6.75@ 9.00	6.50@ 9.00	7.00@ 8.50	7.00@ 8.50
Cull-com. (190 lbs. down)	5.00@ 7.75	3.00@ 6.75	4.00@ 6.50	3.50@ 7.00	3.50@ 6.00
Med.-ch. (190-260 lbs.)	4.75@ 9.50	5.00@ 8.75	5.00@ 8.50	5.50@ 8.50	4.00@ 8.00
Med.-ch. (260 lbs. up)	4.50@ 7.50	4.75@ 7.50	4.75@ 7.50	5.00@ 8.00	3.50@ 6.25
Cull-com. (190 lbs. up)	3.50@ 7.25	3.00@ 4.75	3.00@ 6.50	3.00@ 5.00	3.00@ 5.50
Slaughter Sheep and Lambs:					
Lamba, med.-pr. (84 lbs. down)	12.25@14.50	11.50@13.75	11.50@13.50	11.50@13.75	11.25@13.50
Lamba, cull-com. (all weights)	9.50@12.25	8.50@11.50	8.75@11.50	7.50@11.50	9.25@11.25
Lamba, med.-pr. (Spring)	14.75@17.25	13.25@15.50	13.75@16.25	13.75@15.75	13.50@16.00
Lamba, cul.-com. (Spring)	11.00@14.75	8.75@13.25	10.00@13.75	8.50@13.75	10.00@13.75
Yearling wethers, med.-prime	9.75@12.75	8.00@11.50	8.50@12.00	8.50@12.00	8.75@11.75
Wethers, med.-pr. (2 yrs. old and over)	5.00@ 9.00	5.50@ 7.75	5.25@ 8.75	5.00@ 8.50	4.75@ 8.50
Ewes, common to choice	3.50@ 6.00	3.50@ 6.25	3.25@ 6.25	3.00@ 6.00	3.00@ 6.00
Ewes, canner and cull	1.00@ 3.50	1.00@ 3.75	1.00@ 3.25	1.00@ 3.50	1.00@ 3.00

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**KANSAS CITY.**

(Reported by U. S. Bureau of Agricultural Economics.)

Kansas City, Mo., June 5, 1924.

**CATTLE**—Trade in beef steers ruled somewhat uneven. High killing quality was generally lacking. Better grades of fed steers closed strong to 15c higher while plainer grades were offered freely and finished weak to 15c lower, lighter weights suffering the most loss. Warmer weather was responsible for big water fills and draggy markets on most days.

Texas grass fat steers in excess of trade requirements and closing levels were 50@75c under a week previous. Handy-weight fed steers sold up to \$11.50 the extreme top. Bulk of fed offerings sold from \$7.75@9.75, while grassers cashed from \$5.50@6.65.

Desirable yearlings held steady but most grades of she stock closed unevenly weak to 25c lower, plainer kinds being hardest to move. Canners and bulls are fully steady while calves are 50c or more lower. Top veals sold at \$8.50 on closing sessions.

**HOGS**—Receipts were around 10,000 smaller than last week and prices are generally 5@10c lower on the bulk of the more desirable lights and butchers. Choice strong weight butchers sold up to \$7.00 today with bulk of the better grades from \$6.80@6.95.

Shipping outlet has been moderate and local packers have been more or less bearish throughout the week. Demand for packing sows was limited and prices are 10@25c lower than last Thursday with today's bulk selling from \$6.25@6.30.

**SHEEP**—Prices on all classes of fat lambs are 50c@\$1.00 lower than last Thursday while aged sheep are uneven, steady to 75c off. Best spring lambs reached \$16.00 early in the week but on closing days \$14.50@15.25 took most of the offerings.

Shorn lambs sold up to \$13.70, light and handyweight sheep were scarce and held steady to 25c lower while heavy and common kinds were dull at 50@75c lower prices. Best Texas wethers landed at \$7.50 with other sales from \$6.00@7.25. Fat ewes were mostly small lots selling from \$5.00@5.50.

**OMAHA.**

(Reported by U. S. Bureau of Agricultural Economics.)

Omaha, Nebr., June 5, 1924.

**CATTLE**—A decided decrease in country loadings and an improved dressed beef trade were the principal price supports on most all killing classes during the week under review. Trading in general displayed a little more life.

In general beef steers and yearlings are closing about steady, fed cows steady to 15c lower; heifers steady to 15c higher; shipping kinds up most; cannery and cutters steady; vealers 50c lower; bulls 15@25c higher.

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Louisville, Ky.

References: Dun & Bradstreet

Top weighty steers made \$10.75; handy-weight steers \$10.50. Bulk steers and yearlings sold at \$7.65@10.25; fed she stock \$4.50@7.85; cannery and cutters \$2.35@3.75; vealers \$8.00@8.50; bologna bulls \$4.35@4.75.

**HOGS**—Receipts here and elsewhere show expansion for the week and prices on all classes worked lower. Demand for the better grades of butchers continue good and reflect only a 5@10c decline but plainer grades and lights uncovered a 25c loss or more. Current bulk price, \$6.50@6.85; top, \$6.90; packing sows, \$6.00@6.25; bulk around, \$6.10.

**SHEEP**—A sharply lower price trend featured the market on all killing classes this week. Interest centered largely on spring lambs and the decline on these was less than on other classes. Springers are 50@75c lower than week ago, while aged sheep and fed lambs are 75c@\$1.00 off. Choice Idahos topped today at \$16.25 against \$16.75 Monday; fed lambs reached \$14.00 early.

**ST. PAUL.**

(Reported by U. S. Bureau of Agricultural Economics and Minn. Dept. of Agriculture.)

St. Paul, Minn., June 4, 1924.

**CATTLE**—Last week's 25@50c reductions in cattle values were followed by dull steady to weak markets the first half of this week. Only the fact that receipts were comparatively light, probably preventing further price losses being enforced. One load of good yearlings topped this week's trade at \$10.00 with a load of good 1340 lb. steers today at \$9.60.

Bulk of the steers and yearlings have been of quality and finish to sell from \$7.00@9.00. Most of the fat she stock is moving at \$4.00@6.75, cannery and cutters \$2.50@3.50, bologna bulls \$4.00@4.75.

**HOGS**—Hog values displayed a slight but continual advance late last week and on early sessions this week, today's market being 10@20c higher than a week ago. Bulk of better grades of butcher and bacon hogs sold today to both packers and shippers at the top price of \$6.95, with less desirable kinds at \$6.80@6.90.

A few loads of 130@140 lb. weights realized \$6.25@6.50. Packing sows were sorted off at \$6.00 for the bulk, smooth offerings of desirable weight and finish being quotable up to \$6.25. A few lots of weighty slaughter pigs sold at \$6.00@6.25.

**SHEEP**—Fat lambs are about 50c lower than a week ago, sheep around \$1.00@1.25 lower. Best spring lambs on late sessions cashed at \$15.50, best old crop shorn lambs being quotable up to \$13.50. Light and handyweight fat ewes turned to packers at \$6.00 for the most part, heavies being salable around \$4.50.

**ST. JOSEPH.**

(Special Letter to The National Provisioner.)

St. Joseph, Mo., June 3, 1924.

**CATTLE**—Cattle receipts total 5,000 for the first two days of the week, or 2,500 less than arrived for the same two days a week ago. Receipts were ample for the needs of the market, in fact they were burdensome. The declining beef market for the past two weeks in the east has had the effect of forcing cattle prices down to the lowest level. Market for the two days was steady to unevenly lower, decline being as much as 25@50c, the most decline being shown on yearlings and cows, but steers made \$10.35 with the bulk selling from \$8.25@9.50.

Best yearlings sold up to \$9.25 with a range of \$7.00@9.25. Choice cows sold up to \$7.50 with \$5.00@6.25 taking the bulk of the fair to good kinds. Cannery and cutters have not suffered a decline to any great extent, and are selling from \$2.25@3.50. Bulls met with a fair demand and unchanged prices. Good butcher bulls were scarce. Vealers sold on a steady basis with tops at \$9.50.

**HOGS**—Hog receipts were around 8,500, a decrease of 8,000 as compared with the same period a week ago. The falling off in receipts, however, has failed to lend strength to the market. Today's market to shippers is steady to strong. Packer trade opened fairly steady, but closed weak.

Top at \$7.10, with the bulk at \$6.80@7.05 was the same as yesterday. Packing sows sold largely at \$6.35@6.50. These prices compared with same period a week ago, packing sows being up 10@15c.

**SHEEP**—Sheep receipts were light for the two-day period, only 3,500 being on sale. The opening session was on a steady basis, but the market today declined 25@50c and \$1.00. Best native spring lambs sold for \$15.50, while best clipped lambs sold for \$14.00. No woolled lambs have been on sale so far this week. Best ewes sold for \$6.50, no other aged sheep being on sale.

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Omaha



## LOUISVILLE.

(Special Letter to The National Provisioner.)

Louisville, Ky., June 4, 1924.

**CATTLE**—Supply showed considerable improvement so far this week over the same period last week. The market has been slow and prices 15@25c lower on the best killing classes, with the medium and half-fat kinds fully 50c off. Inbetween cows have been hard to sell at full decline.

Few prime heavy steers were offered with the top load \$9.25. There was a big supply of medium and common stockers that were draggy and prices unevenly lower where they can be sold. Several loads remained unsold today.

Quotations: Prime heavy steers, \$8.50 @9.50; heavy shipping steers, \$8.00@8.50; fat heifers, \$6.00@9.25; fat cows, \$4.50@7.00; cutters, \$2.50@3.00; canners, \$2.00@2.50; bulls, \$3.50@5.50.

**CALVES**—A big run arrived so far this week with values 50c down. Best veals, \$7.50 down; medium and common calves, \$4.50 down.

**HOGS**—After holding steady the first two days of the week, a dime loss was registered today. Top hogs, 165 lbs. up, \$7.35; 120@165 lbs., \$6.50; pigs, 90@120 lbs., \$5.30; 90 lbs. down, \$4.30; throwouts, \$5.35; stags, \$4.20 down.

Supply showed an increase of around 1,200 the first three days of the week over the same period last week.

**LAMBS**—The season started in earnest this week with around 7,000 the first half of the week. Trade has been active with the bulk of the top lambs from \$16.50@17.00, with several loads of choice heavy lambs including ewe and wethers from \$17.25@17.50. Seconds, \$12.00 down. The best fat sheep, \$4.50@5.50, according to weight.

## SLAUGHTER REPORTS.

Special reports to The National Provisioner show the number of livestock slaughtered at the following centers for the week ending May 31, 1924.

## CATTLE

	Week ending May 31.	Prev. week.	Cor. week 1923.
Chicago	25,168	33,819	28,193
Kansas City	25,313	28,848	26,304
Omaha	20,843	27,570	24,629
E. St. Louis	14,806	17,804	12,426
St. Joseph	8,461	9,517	6,349
Sioux City	6,932	8,504	8,408
Cudahy	909	1,035	938
Fort Worth	9,283	9,909	.....
Philadelphia	1,801	2,473	2,230
Indianapolis	1,195	2,068	1,713
Boston	1,605	1,846	1,516
New York & Jersey City	9,317	10,555	10,178
Oklahoma City	5,320	4,427	.....

## HOGS

Chicago	121,900	134,500	150,400
Kansas City	30,531	30,280	53,707
Omaha	46,393	63,294	51,508
E. St. Louis	35,937	47,081	53,508
St. Joseph	26,409	35,251	48,581
Sioux City	32,188	39,344	34,725
Cudahy	18,053	21,335	14,908
Ottumwa	14,262	18,451	12,643
Fort Worth	5,808	3,919	.....
Philadelphia	18,056	21,164	20,551
Indianapolis	18,792	18,561	26,640
Boston	15,165	16,041	15,943
New York & Jersey City	49,598	51,960	40,920
Oklahoma City	4,633	5,291	.....

## SHEEP

Chicago	37,239	30,775	39,181
Kansas City	18,819	19,280	22,064
Omaha	16,371	13,737	26,739
E. St. Louis	10,559	8,883	13,493
St. Joseph	10,559	16,853	12,439
Sioux City	667	934	528
Cudahy	121	262	135
Fort Worth	11,007	17,280	.....
Philadelphia	4,744	4,218	5,907
Indianapolis	394	217	836
Boston	5,987	4,617	6,307
New York & Jersey City	30,562	27,270	38,178
Oklahoma City	154	578	.....

## NEW YORK LIVESTOCK.

Receipts for week ending Saturday, May 31, 1924 are as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Jersey City	3,575	9,786	7,139	18,288
New York	902	5,131	19,770	732
Central Union	2,940	1,405	131	10,228
Total	7,107	16,322	27,040	29,248
Previous week	9,393	14,918	32,324	24,225
Two weeks ago	9,615	19,455	33,412	29,532

## PACKERS' PURCHASES.

Purchases of livestock by packers at principal centers for the week ending Saturday May 31, are reported to The National Provisioner as follows:

## CHICAGO.

	Cattle.	Hogs.	Sheep.
Armour & Co.	5,730	10,900	15,247
Swift & Co.	6,113	12,300	13,501
Morris & Co.	4,886	12,200	6,520
Wilson & Co.	3,602	9,100	1,881
Anglo Amer. Prov. Co.	825	5,400	
G. H. Hammond Co.	2,817	6,500	
Libby, McNeill & Libby	1,195		
Brennan Packing Co.	5,400 hogs;	Miller & Hart,	
	6,500 hogs; Independent Packing Co.,	6,500 hogs;	
	Boyd, Lunham & Co., 7,800 hogs;	Western Packing	
	& Provision Co., 13,300 hogs;	Roberts & Oake,	5,300
	hogs; others, 20,500 hogs.		

## KANSAS CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	3,534	1,135	7,442	2,563
Cudahy Pkg. Co.	3,610	1,356	4,827	6,065
Fowler Pkg. Co.	419	8	.....	.....
Morris & Co.	2,954	2,384	4,336	1,951
Swift & Co.	3,803	1,810	6,346	5,715
Wilson & Co.	2,714	230	6,867	2,190
Local butchers	900	182	392	66
Total	18,024	7,105	30,210	18,579

## OMAHA.

	Cattle & calves.	Hogs.	Sheep.
Armour & Co.	4,523	12,075	2,968
Cudahy Pkg. Co.	5,734	12,372	5,078
Dold Pkg. Co.	1,411	6,044	.....
Morris & Co.	3,213	6,146	1,816
Swift & Co.	5,496	10,206	5,417
M. Glassberg	5	.....	.....
Hoffman Pkg. Co.	90	.....	.....
Mayerowich & Vall	103	.....	.....
Mid-West Pkg. Co.	71	.....	.....
Omaha Pkg. Co.	70	.....	.....
John Roth & Sons	104	.....	.....
S. Omaha Pkg. Co.	125	.....	.....
Lincoln Pkg. Co.	410	.....	.....
Nagle Pkg. Co.	215	.....	.....
Sinclair Pkg. Co.	72	.....	.....
Wilson & Co.	707	.....	.....
J. W. Murphy	4,216	.....	.....
Kenneth & Murray	5,568	.....	.....
Other hog buyers	3,202	.....	.....
Total	22,348	60,429	15,279

## ST. LOUIS.

	Cattle and Calves.	Hogs.	Sheep.
Armour & Co.	3,715	4,800	3,345
Swift & Co.	4,182	8,868	4,817
Morris & Co.	1,214	4,636	1,581
St. Louis Dressed Beef Co.	1,369	.....	.....
Independent Pkg. Co.	507	.....	.....
East Side Pkg. Co.	946	4,707	.....
Hell Pkg. Co.	35	2,922	.....
American Pkg. Co.	688	60	.....
Krey Pkg. Co.	55	.....	.....
J. W. Murphy	77	.....	.....
Siehoff Pkg. Co.	13,077	43,821	2,089
Butchers	.....	.....	.....
Totals	25,175	70,442	11,892

## ST. JOSEPH.

	Cattle.	Calves.	Hogs.	Sheep.
Swift & Co.	3,329	506	12,806	6,963
Armour & Co.	1,959	564	6,770	2,406
Morris & Co.	1,617	157	6,077	1,193
Others	3,626	60	13,566	.....
Total	10,531	1,287	39,219	10,562

## SIOUX CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co.	2,649	144	13,319	224
Armour & Co.	2,385	110	10,968	154
Swift & Co.	1,410	43	5,078	286
Sacks Pkg. Co.	77	49	.....	.....
Smith Bros. Pkg. Co.	41	20	4	.....
Local butchers	91	62	.....	.....
der buyer shipments	1,794	.....	22,829	.....
Total	8,447	428	52,193	604

## OKLAHOMA CITY.

	Cattle.	Calves.	Hogs.	Sheep.
Morris & Co.	1,706	1,035	2,232	154
Wilson & Co.	1,902	574	2,076	.....
Others	90	13	325	.....
Total	3,698	1,622	4,633	154

## INDIANAPOLIS.

	Cattle.	Calves.	Hogs.	Sheep.
Eastern buyers	1,141	3,778	20,871	759
Kingman & Co.	1,197	387	13,716	176
Moore & Co.	.....	.....	3,200	.....
Ind. Abattoir Co.	1,089	114	1,856	44
Armour & Co.	168	30	2,940	.....
P. Helgemeler & Bros.	3	.....	1,005	.....
Brown Bros.	158	29	.....	10
Bell Pkg. Co.	94	46	336	6
Schuessler Pkg. Co.	51	.....	338	.....
Ind. Pkg. Co.	.....	.....	411	.....
Meier Pkg. Co.	82	.....	193	.....
Wahritz Pkg. Co.	18	101	.....	38
Riverview Pkg. Co.	6	.....	331	.....
Miscellaneous	393	138	182	91
Total	4,410	4,632	45,379	1,124

## MILWAUKEE.

	Cattle.	Calves.	Hogs.	Sheep.
Plankinton Pkg. Co.	578	8,355	4,879	36
Swift & Co., Harrison	16	.....	.....	.....
United Dressed Beef Co.	85	.....	.....	.....
Layton Co.	.....	391	.....	.....
R. Gurns	66	63	159	2
Gross Bros.	80	.....	22	7
Butchers	119	456	29	61
Traders	258	108	11	.....
Total	1,202	8,982	5,401	106

## CINCINNATI.

	Cattle.	Calves.	Hogs.	Sheep.
J. Bauer & Son	79	61	259	.....
Kroger Groc. & Bak. Co.	347	.....	.....	.....
J. Hubber & Son	142	.....	.....	.....
Gus. Juengling	87	105	.....	56
E. Kahn & Son	520	310	3,510	108
C. A. Freund	99	78	275	.....
H. H. Meyer Pkg. Co.	3	.....	2,427	.....
Peoples Pkg. Co.	138	63	.....	.....
Rehn Bros.	201	.....	.....	.....
J. F. Schroth Pkg. Co.	14	.....	3,064	.....
J. Vogel Sons	.....	.....	864	.....
J. Hoffman Sons Co.	.....	.....	302	.....
Sanders Pkg. Co.	.....	.....	1,633	.....
Ideal Pkg. Co.	.....	.....	743	.....
J. Schlachter	.....	.....	20	.....
Sam Gall & Son	.....	.....	434	.....
Sundries	.....	.....	239	.....
Total	1,530	617	13,617	654

## WICHITA.

	Cattle.	Calves.	Hogs.	Sheep.
Cudahy Pkg. Co.	648	622	6,573	714
Dold Pkg. Co.	351	80	3,145	.....
Local butchers	235	.....	.....	.....
Total	1,234	702	9,718	714

## ST. PAUL.

	Cattle.	Calves.	Hogs.	Sheep.
Armour & Co.	2,077	4,850	20,545	686
Hertz & Rifkin	239	87	.....	.....
Katz Pkg. Co.	702	85	.....	.....
Swift & Co.	3,014	8,036	29,287	494
Others	687	3	13,842	.....
Total	6,779	13,071	63,674	1,180

## RECAPITULATION.

Recapitulation of packers' purchases by market for the week ending May 31, 1924, with comparisons:

## CATTLE.

	Week ending May 31.	Prev. week.	Cor. week 1923.
Chicago	25,168	33,819	28,193
Kansas City	18,624	21,999	20,106
Omaha	22,348	29,288	22,708
St. Louis	25,175	21,942	20,631
St. Joseph	10,531	10,694	7,958
Sioux City	8,447	10,450	8,396
Oklahoma City	3,698	2,989	2,487
Indianapolis	4,410	4,639	5,130
Cincinnati	1,530	1,040	1,520
Wichita	1,234	1,195	.....
Denver	.....	.....	.....
St. Paul	6,779	6,749	.....

## HOGS.

	Week ending May 31.	Prev. week.	Cor. week 1923.
Chicago	121,900	134,500	150,400
Kansas City	30,210	39,280	53,312
Omaha	60,429	89,884	64,378
St. Louis	70,442	82,001	63,144
St. Joseph	39,219	46,641	51,459
Sioux City	52,193	52,636	76,123
Oklahoma City	4,633	5,291	5,405
Indianapolis	45,379	48,834	48,402
Cincinnati	13,017	16,912	12,740
Milwaukee	5,401	7,523	8,279
Wichita	9,718	17,037	15,512
Denver	.....	.....	.....
St. Paul	63,674	60,072	.....

## SHEEP.

	Week ending May 31.	Prev. week. 1923.	Cor. week.
Chicago	37,239	30,775	39,181
Kansas City	18,579	19,280	22,009
Omaha	15,279	15,414	22,482
St. Louis	11,892	8,121	18,360
St. Joseph	10,562	17,540	14,909
Sioux City	604	433	248
Oklahoma City	154	578	63
Indianapolis	1,124	943	2,301
Cincinnati	654	633	1,179
Milwaukee	106	111	148
Wichita	714	1,009	532
Denver	.....	.....	.....
St. Paul	1,180	1,514	.....

# HIDE AND SKIN MARKETS

(SHOE AND LEATHER REPORTER)

## Chicago.

**PACKER HIDES**—Two packers sold 5,000 May-June heavy native cows at 10½¢ and a car of late May St. Paul heavy cows topped 10¾¢ again. Another packer moved 8,000 June light native cows at 10½¢. These steady prices for June slaughter on which no grubbing is allowed whereas some grubs are prevalent are considered as representing advances to the extent that grubs are encountered. No other business reported around. Confirmation could not be obtained on the rumored business in June branded hides at steady levels and the general consensus was that there was no foundation for the report. Native steers are quoted at 12½¢ last paid and nominal; efforts to get 12¾¢ were fruitless. Heavy Texas and butt branded steers 12c lately paid and nominal; Colorado 11c; branded cows 9c last paid. Heavy cows 10½¢ paid and light cows 10½¢ paid for Junes. Native bulls 8½¢@9c asked; sales St. Pauls at 8¾¢; branded bulls 7½¢@8c asked as to points. Local small packers still ask 11c for May all weight hides and late sales were at 10½¢; brands quoted 9c last paid for mixed descriptions.

**COUNTRY HIDES**—Sentiment amongst tanners leans more toward the bearish side of the market than formerly due to slight increase in the quantity of material offered and to a sluggish leather movement. Larger buyers report more numerous offerings of light hides, containing a small percentage of grubs at 10c. Better quality material is still priced at 10½¢ and views of buyers as a rule are at 10c. Bids of 8c were made for buff weights, carrying few grubs and most all offered material was held at ¼¢½¢ higher. The export interest at 8c is still available but very little stock is being applied on these orders. Very little business, the country over, is being effected at this time. All weight hides are listed at 8¢@8½¢ delivered Chicago basis with the inside generally favored as a basis of operations. Heavy steers are quiet at 10c nominal; heavy cows and buffs quoted at 8¢@8½¢ nominal and extremes at 10¢@10½¢. Inside figures are generally considered more representative of the market for business at this time. Branded country stock quoted at 7¢@7½¢ flat nominal; country packers at 8¢@9c for descriptions; bulls 7c nominal and country packers 8¢@8½¢; glues 4¢@5c.

**CALFSKINS**—Quiet. Some rumor of export business is heard in calfskins but details are unknown. Killers reported some inquiries for export this week, but accompanying prices were too low to be seriously considered. Killers ask 20½¢@21c and tanners views for domestic consumption as recently expressed are at 20c. No bids late in week, as tanners seem to prefer to operate in outside city stock which is infinitely cheaper, though purchases have to be more numerous to match the packers for volume. About 60,000 unsold May packer skins are on the market. City stock is available at 19c and tanners are hesitant about returning bids at 18½¢. Most tanners are busy with outside fresh skins which they are getting at 18¢@18½¢ delivered tanneries. Resalted varieties are quoted at 16¢@17c and mixed country stock 14¢@16c. Deacons \$1.15¢@1.25 last paid for mixed lots; cities are wanted at \$1.35. Kipskins are quiet. Packers are available at the last sale rate of 16½¢; cities quoted 15c nominal; outside lots 12¢@14c.

**MISCELLANEOUS MARKETS**—Dry hides 15¢@17c asked; horse hides \$4.00¢@4.25 for average lots. Renderers \$4.50¢@4.75 asked. Pelts are ranged at \$2.50¢

3.00; spring lambs are coming more freely and are quoted \$1.00¢@1.50; shearings up to 90c paid for packers; dry pelts 28¢@32c; pickled skins \$6.50¢@9.00; hog 15¢@30c.

## New York.

**PACKER HIDES**—There is nothing doing in city slaughter stock. Holdings are mainly native steers which are wanted at 12c and held a bit higher and some brands, dating back somewhat. April butts are wanted at 10¾¢ and last sold at 11c with Colorados a cent less. Late salting quoted half a cent above these rates and market well booked up on such salting. Nothing in the way of June salting reported moved as yet. Cows 10c usually talked and bulls 8¢@8½¢ nominal.

**OUTSIDE PACKER HIDES**—The undertone to the situation in outside packer stock is steady to strong due to holdings being very limited. June stock as a rule has not been quoted out. Unsold May slaughter is rated at 11c for steers and 10½¢ asked for all weight cows with last sales at 10¢@10½¢ and mixed descriptions at 10½¢. There is not a very feverish request for material at the moment as tanners wish to watch developments with regard to the leather situation.

**COUNTRY HIDES**—Considerable complaint continues to be heard from eastern side leather tanners as to the volume of leather business. They are gauging their raw stock operations by the leather situation. As a rule 10¢@10½¢ are the best prices available for good mid-western seasonable light hides carrying a minimum of grubs. Efforts continue to be made to secure 10½¢@10¾¢ for such stock without much success. Southern light hides are difficult to move at 10c flat, even where grub and tick free and of northern description. Canadians quoted 10¢@10½¢ top. Heavies are in request for export at 8c at producing points or 8½¢ seaboard.

**CALFSKINS**—A moderate trade is reported. A car of about 5,000 light and medium skins sold at \$1.55¢@2.15, or steady with previous business. Two other sellers are reported to have booked business in similar weights at a trifle more money, details withheld. Outside skins are quoted \$1.35¢@1.50 range on lights. Untrimmed stock 17¢@18c for cities paid and nominal; foreign material is classed as firm. Deacons \$1.25¢@1.35 for cities; kips \$3.50¢@4.50 last paid.

**FOREIGN WET SALTED HIDES**—The easy tone and tendency continues apparent in reports of business floating around the market today, but some quarters feel that errors have crept into the reports as standard types of Argentine steers had been cleaned out on a basis of \$36.00 or 13c landed basis which was a slight reaction from the low spot. However, business was reported in 3,000 Swift LaPlatas cows at 10½¢ landed; some authorities figure this as 10½¢. Last previous business was at 10½¢. About 2,500 light average Sansinena steers, about 18 kilos, reported sold at 10½¢. These were on the market earlier in the week at 12½¢ and traders feel that the price reported paid needs further illuminating. About 6,000 saladeros steers sold to European buyers at 13 3/16¢ which is in line with the market as established in standard lines of 13c for Argentine steers and 14½¢@14¾¢ for Montevideos. There are very few hides unsold and as a rule slaughterers are inclined toward steadiness and strength in their views. Winter quality hides are beginning to make their appearance. Campos hides, 40% steers recently sold at 10c. Spot hide market is featureless with holdings small and occasional sales reported, mostly at private terms.

## NEW AFRICAN PACKING PLANT.

The Imperial Cold Storage Company, Ltd., Cape Town, has commenced the erection of a meat packing and freezing plant at Walvis Bay in South West Africa. The contract for this plant was entered into between the Union Government and this company, in October, 1922, the administration of South West Africa granting to the company a free site in the proposed harbor area at Walvis Bay, together with all such railway connections and sidings required for the erection and operation of this plant.

The company received sole and exclusive right to carry on a slaughter and refrigerating and cold storage plant, and to export chilled meat from South West Africa for a period of fifteen years. The company was also granted the exclusive right to export livestock for a period of three years, according to a report of Consul Charles J. Pizar, Cape Town, to the Department of Commerce. In return, the Company will erect the plant with a capacity of dealing with 150 head of cattle and from 200 to 300 head of sheep per day. The chilling process is to be employed. The Company also provides for cold storage space for dairy products, and makes provision for the handling of pigs and by-products, and the curing of bacon and hams.

A separate company to carry out the provisions of this contract will be formed in South West Africa. All profits over 10 per cent net on the company's capital will be divided equally between the company and the government of South West Africa.

## CHICAGO HIDE QUOTATIONS.

Quotations on hides at Chicago for the week ending June 7, 1924, with comparisons, are as follows:

PACKER HIDES.			
	Week ending June 7, '24	Week ending May 31, '24	Corresponding week 1923.
Spread native steers	14½¢@15c	14½¢@15c	19½¢@20c
Heavy native steers	12½¢@13c	12½¢@13c	@17c
Heavy Texas steers	@12c	@12c	@16c
Heavy butt branded steers	@12c	@12c	@16c
Heavy Colorado steers	@11c	@11c	@15c
Ex-light Texas steers	@ 9c	@ 9c	@12½¢
Branded cows	@ 9c	@ 9c	@12½¢
Heavy native cows	10½¢@11c	10½¢@11c	@14½¢
Light native cows	10½¢@11c	10½¢@11c	@14c
Native bulls	@ 8½¢	@ 8½¢	12 @12½¢
Branded bulls	7 @ 7½¢	7 @ 7½¢	10 @10½¢
Calfskins	20½¢@21c	20½¢@21c	@18c
Kip	@18½¢	10½¢@17½¢	14½¢@15c
Slunks, regular	@1.25	@1.25	1.10¢@1.15
Slunks, hairless	@40c	@40c	35¢@75c

Light, Native, Butts, Colorado and Texas steers 1c per lb. less than heavies.

CITY AND SMALL PACKERS.			
	Week ending June 7, '24	Week ending May 31, '24	Corresponding week 1923.
Natives all weights	@10c	@10c	13 @14c
Bulls, native	@ 8½¢	@ 8½¢	11 @12c
Branded hides	@ 8½¢	@ 8½¢	11 @12c
Calfskins	@18c	@18c	@16c
Kip	@15c	@15c	15 @15½¢
Light calf	\$1.50¢@1.60	\$1.50¢@1.60	\$1.30¢@1.35
Slunks, regular	\$1.50¢@1.60	\$1.50¢@1.60	\$1.00¢@1.10
Slunks, hairless	@40c	@40c	35 @70c

COUNTRY HIDES.			
	Week ending June 7, '24	Week ending May 31, '24	Corresponding week 1923.
Heavy steers	9½¢@10½¢	9½¢@10½¢	12 @13c
Heavy cows	8 @ 8½¢	8 @ 8½¢	11½¢@12c
Butts	8 @ 8½¢	8 @ 8½¢	11½¢@12c
Extremes	10 @11c	10 @11c	12 @13c
Bulls	7 @ 7½¢	7 @ 7½¢	10 @11c
Branded	7 @ 7½¢	7 @ 7½¢	10 @11c
Calfskins	14 @15c	14 @15c	14 @15c
Kip	12 @13c	12 @13c	13 @14c
Light calf	\$1.15¢@1.25	\$1.15¢@1.25	\$1.20¢@1.25
Deacons	\$1.00¢@1.10	\$1.00¢@1.10	\$1.00¢@1.15
Slunks, regular	\$0.90¢@1.00	\$0.90¢@1.00	\$0.80¢@0.90
Slunks, hairless	\$0.25¢@0.30	\$0.25¢@0.30	\$0.25¢@0.30
Horsehides	\$4.00¢@4.50	\$4.00¢@4.50	\$4.50¢@5.00
Hogskins	\$0.25¢@0.30	\$0.25¢@0.30	\$0.15¢@0.20

SHEEPSKINS.			
	Week ending June 7, '24	Week ending May 31, '24	Corresponding week 1923.
Large packers	\$2.50¢@3.00	\$3.00¢@3.25	\$3.30¢@3.40
Small packers	2.50¢@3.00	2.50¢@3.00	3.00¢@3.20
Packers, shearings	@0.90	@1.00	1.05¢@1.07½
Country pelts	1.50¢@2.00	1.50¢@2.00	1.50¢@2.50
Dry pelts	0.28¢@0.32	0.25¢@0.30	0.31¢@0.32



# ICE AND REFRIGERATION

## ICE NOTES.

A new cold storage plant is soon to be erected in Goldthwaite, Texas, to be operated by the Goldthwaite Chamber of Commerce.

The Citizens Ice & Cold Storage Company, St. Petersburg, Fla., plans to start work immediately on a \$500,000 building program, which will double the capacity of the plant.

The Athens Ice & Coal Company has taken over the plant of the Miller Ice & Lumber Co., Athens, Ga.

The Crystal Ice Company has been incorporated in Apalachicola, Fla., with a capital stock of \$50,000, with E. S. Wefing as president and H. G. Fannin as secretary-treasurer.

The Ocala Manufacturing Ice & Packing Company has been incorporated in

Ocala, Fla., with a capital stock of \$100,000, with W. D. Taylor as president and James J. Taylor, secretary-treasurer.

The Florida Refrigeration Company has been incorporated in Orlando, Fla., with A. J. Nye as president and Sylvester Mayer as secretary-treasurer.

A new cold storage plant is planned for Lindale, Ga., by the Atlantic Ice & Coal Corporation, of Rome, Ga.

## YORK REFRIGERATING SALES.

Recent sales and installations of York refrigerating machinery and equipment are reported by the York Manufacturing Company, York, Pa., as follows:

Ed. Tomtem meat market, Coon Valley, Wis.; one 2-ton refrigerating machine.

Jacob Pancero Co., meat market, Cin-

cinnati, Ohio; one 8-ton refrigerating machine.

Matt Maryak meat market, South Fork, Pa.; ½-ton refrigerating machine.

Pacific Cash Market Co., meat market, Ocean Park, Calif.; one 5¼-ton refrigerating machine.

John Roth & Co., butchers, Yonkers, N. Y.; one 2-ton refrigerating machine.

J. L. Bradley meat market, Lake City, Iowa; one 3-ton refrigerating machine.

Delico Meat Products Co., Kansas City, Mo.; one 9½-ton refrigerating machine.

F. W. Anderson, meat market, Silver City, Iowa; one 2-ton refrigerating machine.

Fanestil Brothers, meat market, Hoisington, Kan.; one 5¼-ton refrigerating machine.

Butcher Market, meat market, Cairo, Ill.; a one-ton self-contained refrigerating machine.

Perry Jumps Grocery Co., grocery and meat market, Danville, Ill.; a one-ton self-contained refrigerating machine.

Lankershim Packing Co., Lankershim, Calif.; one 7¾-ton refrigerating machine.

White Packing Co., Del Rey, Calif.; a one-ton self-contained refrigerating machine.

G. F. Livingston, butcher, Dixon, Calif.; one 3-ton refrigerating machine.

Warren M. Fronheiser, meat market, Bechtelsville, Pa.; one 4-ton refrigerating machine.

Barney Sarnecki, sausage factory, one 7-ton refrigerating machine.

Frank J. Lang, meat market, Prescott, Ariz.; one 3-ton refrigerating machine.

National Market Co., meat market, Greenville, Pa.; a one-ton refrigerating machine.

John Scheie, meat market, University Place, Neb.; a 1¾-ton refrigerating machine.

Anthony B. Hunstinger, meat market, St. Cloud, Minn.; one 2-ton self-contained refrigerating machine.

J. H. Looby & Son, meat market, Eau Claire, Wis.; one 2-ton self-contained refrigerating machine.

Anderson & Nelson, grocery and meat market, Rockford, Ill.; a one-ton self-contained refrigerating machine.

C. W. Alley, meat market, Petersburg, Va.; a one-ton self-contained refrigerating machine.

Independent Meat & Provision Co., Los Angeles, Calif.; one 31¼-ton refrigerating machine.

Public Market, Babylon, L. I., N. Y.; one 2-ton refrigerating machine.

Andrews & Kjellstrom, meat market, Rockford, Ill.; a 1½-ton refrigerating machine.

Edgar Zinc Co., meat market, Cherryville, Kan.; one 3-ton refrigerating machine.

The Freund Meat Market, 435 East 61st St., Chicago, Ill.; one 3-ton refrigerating machine.

Arthur Bock & Co., meat market, Seattle, Wash.; a one-ton self-contained refrigerating machine.

Schumann & Buse, meat market, Seattle, Wash.; a one-ton self-contained refrigerating machine.

George Riolo & Sons, butchers, Hastings Upon Hudson, N. Y.; one 2-ton refrigerating machine.

Louis Kuder, butcher, Yonkers, N. Y.; a one-ton refrigerating machine.

Oakland Market, meat market, Pontiac, Mich.; one 2-ton self-contained refrigerating machine.

C. E. Jones, meat market, Des Loge, Mo.; one 3-ton refrigerating machine.

New Chicago Market, meat market, Minneapolis, Minn.; a 1½-ton refrigerating machine.

John Dzidnuch, meat market, Detroit, Mich.; one 2-ton refrigerating machine.

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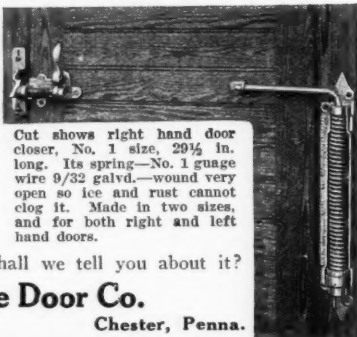
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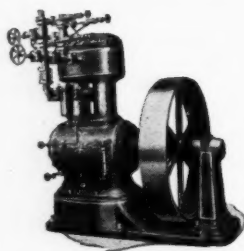
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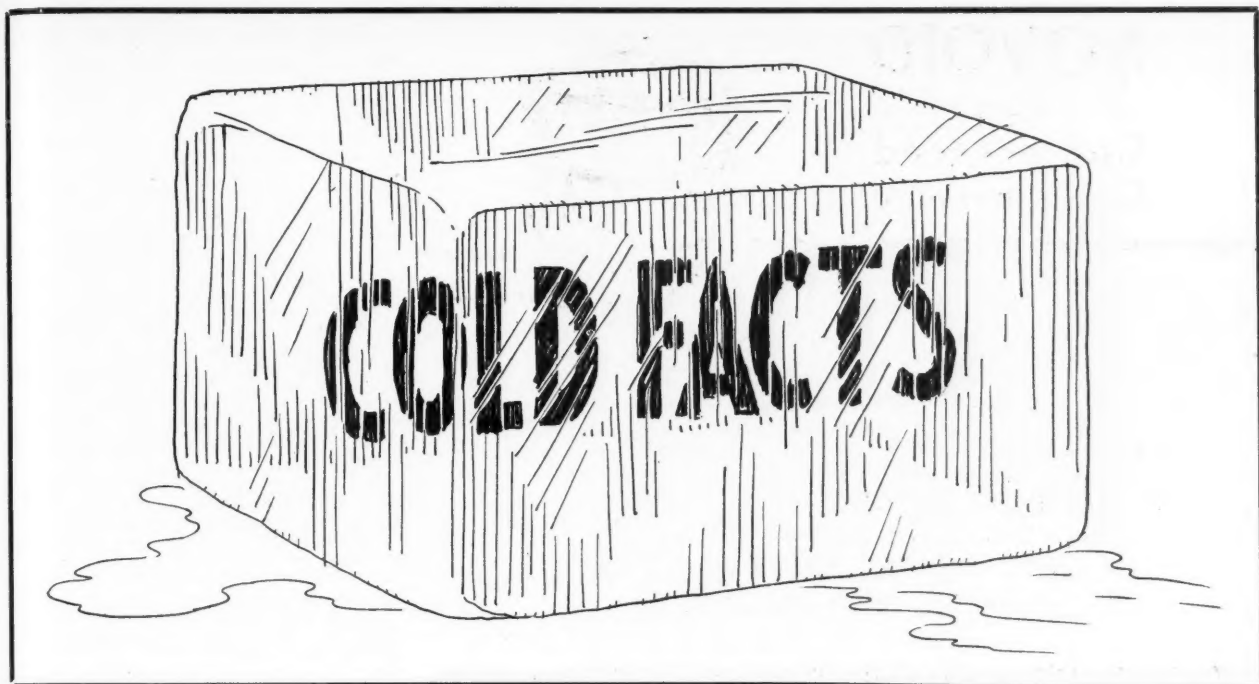
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**A** WITNESS under examination in a National Government inquiry is not inclined to waver in his testimony, nor to dilate upon its non-essential features; he feels the urge to stick to concise, cold facts.

The following are brief abstracts out of the testimony of Mr. Chas. H. Knight, of the Louisville Provision Co., Louisville, Ky., before Mr. Fisher of the U. S. Department of Agriculture, in a recent hearing in Chicago.

Q. "Will you just describe what is meant by a refrigerator truck?"

Mr. K. "A refrigerator truck is just the ordinary type of large truck, usually, with an insulated body on it in which you put the ice and salt and make a brine solution, the same as you would on a railroad car, and the motion of the truck rolling over the road circulates this brine through the system of pipes———" (Referring to ABC Refrigerator Motor Truck Bodies.) "We are handling now a volume of around 80,000 pounds a week by this system."

Q. "Now, Mr. Knight, how far, in your judgment, do you think meat can be successfully and profitably handled by these refrigerator trucks, with hard roads, of course?"

Mr. K. "——— I think it is very safe to figure on a 125 to 150 mile run without changing crews or anything. ——"

Q. "Then I take it, that, from your experience, you are of the opinion that the meat can be delivered cheaper by the slaughterer within one hundred miles of his plant than if it is transported a longer distance over the railroad?"

Mr. K. "Yes, sir, it can be handled cheaper because it does not require a permanent package. It costs fully 25 cents per 100 pounds to package meat so that the railroads will accept it from you. The package in which it is carried on this truck is a return package, and they get full credit when they bring it back to the house, and it is used over and over again, being a permanent package. Secondly, *the meat has its original bloom on it, delivered to the customer within 6 to 8 hours from the time it is packed in the house.*"

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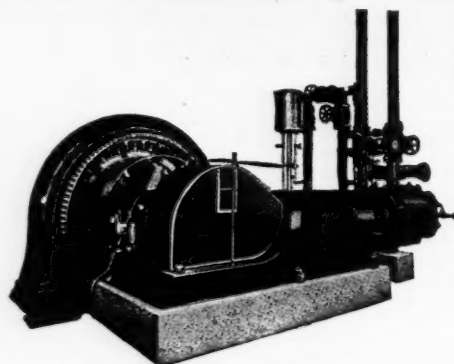
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Tokio, Japan

Los Angeles, Cal.  
Mexico City, Mexico  
Buenos Aires, Arg.  
S. Am.  
Tampa, Fla.

City Meat Market, Mora, Minn.; a 1½-ton refrigerating machine.

Bruce & Lingwood, meat market, Bakersfield, Calif.; a 2-ton self-contained refrigerating machine.

W. H. Ballentine, packing, Greenville, S. C.; one 22½-ton refrigerating machine.

Reviere's Cash Market, meat market, Northfield, Minn.; one 3-ton refrigerating machine.

Swift & Co., market, Phillipsburg, N. J.; one 8-ton refrigerating machine.

Kelly's Market, Far Rockaway, L. I.; N. Y.; one 4-ton refrigerating machine.

Euzkaskas & Sons, meat market, Barnesboro, Pa.; one 4-ton refrigerating machine.

Peter Sargolis, butcher, Amsterdam, N. Y.; a one-ton refrigerating machine.

John Bojarczuk, butcher, Amsterdam, N. Y.; a one-ton refrigerating machine.

The Weimer Packing Co., of Wheeling, W. Va., have added to the York equipment in their packing house, one 20-ton refrigerating machine.

Graf Brothers, meat market, Lancaster, Ohio; one 3-ton refrigerating machine.

Karl's Grocery & Market, Louisville, Ky.; one 2-ton self-contained refrigerating machine.

H. A. Meyer, meat market, St. Louis, Mo.; one 2-ton self-contained refrigerating machine.

Apple's Market, butcher, Osdick, Calif.; one 2-ton self-contained refrigerating machine.

Lake & Patton, meat market, Long Beach, Calif.; one 2-ton self-contained refrigerating machine.

Ice Delivery Co., meat storage, Aberdeen, Wash.; one 5-ton refrigerating machine.

West Side Provision Co., Erie, Pa.; one 4-ton refrigerating machine.

Henry Schlidt, butcher, Jersey City, N. J.; one 2-ton self-contained refrigerating machine.

Joseph Summa, butcher, Syracuse, N. Y.; one 2-ton self-contained refrigerating machine.

Samuel Bachrach, butcher, Rockville Center, L. I., N. Y.; one 2-ton self-contained refrigerating machine.

Fred McCann, meat market, Easthampton, L. I., N. Y.; one 2-ton refrigerating machine.

Charles Komertz, butcher, Troy, N. Y.; one 2-ton refrigerating machine.

Stephens & Van Gilder, market, Nunda, N. Y.; one 2-ton refrigerating machine.

Charles M. Couch, market, Castile, N. Y.; a one-ton refrigerating machine.

August Franklin, meat market, McKeesport, Pa.; a one-ton self-contained refrigerating machine.

Emil Ferrara, meat market, Morgantown, W. Va.; a one-ton self-contained refrigerating machine.

W. R. Cunningham, meat market, Mount Gilead, Ohio; one 2-ton refrigerating machine.

Mayer Meat Co., Middletown, Ohio; one 2-ton self-contained refrigerating machine.

Swift & Co., market, 11th Avenue and 35th St., New York, N. Y.; one 12-ton refrigerating machine.

Arcade Market, meat market, Bronxville, N. Y.; one 4-ton refrigerating machine.

Rosalia Market, meat market, Rosalia, Wash.; one 5-ton refrigerating machine.

Feinberg-Kosher Sausage Co., Kansas City, Mo.; one 2-ton self-contained refrigerating machine.

A. W. Karpell, butcher, Delmar, N. Y.; a one-ton self-contained refrigerating machine.

A. J. Castellano, butcher, Jersey City, N. J.; a one-ton self-contained refrigerating machine.

Metropolitan Beef Co., Hackensack, N. J.; a one-ton self-contained refrigerating machine.

William J. Mullen, butcher, Sag Harbor, L. I., N. Y.; a one-ton self-contained refrigerating machine.

Charles F. Brunner, butcher, Utica, N. Y.; a one-ton self-contained refrigerating machine.

Thomas M. Philbin, meat market, Le Roy, N. Y.; one 4-ton refrigerating machine.

Schwartz & Schwartz, meat market, Pittsburgh, Pa.; one 3-ton refrigerating machine.

Charles Bernasek, meat market, Lorain, Ohio; one 2-ton self-contained refrigerating machine.

R. L. Cramer, butcher, 3736 Cedar Ave., Cleveland, Ohio; one 2-ton self-contained refrigerating machine.

George N. Hackim, meat market, Akron, Ohio; one 2-ton self-contained refrigerating machine.

George C. Marks, meat market, Mansfield, Ohio; one 2-ton self-contained refrigerating machine.

W. L. Weidig, meat market, Lakewood, Ohio; one 2-ton self-contained refrigerating machine.

S. J. Slifka, meat market, Youngstown, Ohio; one 2-ton self-contained refrigerating machine.

Friedman Provision Co., meat market, Girard, Ohio; one 2-ton self-contained refrigerating machine.

Pifer Brothers, meat market, Youngstown, Ohio; one 2-ton self-contained refrigerating machine.

C. P. Gaiser & Son, meat market, Cleveland, Ohio; one 2-ton self-contained refrigerating machine.

L. Van Orman, meat market, Lakewood, Ohio; a one-ton self-contained refrigerating machine.

A. J. Primett, meat market, Rocky River, Ohio; one 2½-ton refrigerating machine.

J. S. Bresett, grocery and meat market, Terre Haute, Ind.; one 5-ton refrigerating machine.

Cudahy Packing Co., Birmingham, Ala.; one 5-ton refrigerating machine.

Daniel Brothers, meat market, Fort Wayne, Ind.; one 5-ton refrigerating machine.

**PITTSBURGH PACKERS TOUR.**

A trade extension tour conducted by the Chamber of Commerce of Pittsburgh, visiting points in Pennsylvania, West Virginia and Ohio, was held on May 20 to 23. The tour was participated in by the leading business men of Pittsburgh, prominent among whom were G. L. Franklin, president of the Dunlevy-Franklin Company, and Charles H. Ogden, general manager of the Pittsburgh Provision & Packing Company, representing the packing industry.

A handsome booklet was distributed giving the story of the tour, a map of the route covered, and portraits of those participating. It also includes personnel and classification lists of the businesses represented on the tour.

**SMOKE HOUSE TEMPERATURES.**

(Continued from page 28.)

Up-to-the-minute packers will not operate without such a record, and the progressive superintendent with a truly orderly mind will follow each smoking through to check up on his operations, and will apply this knowledge in relation to his curing and other processes to the constant improvement of keeping quality, flavor and color.

**Value of Thermostatic Control.**

As has been said, the recording thermometer is the watch-dog of the smokehouse. But if the boss does not heed the watchman's warning, then trouble is likely to occur.

Here is where thermostatic control comes in. As has been stated earlier in this article, automatic control checks up on the human element, and insures the

accurate temperatures so necessary to good product.

It has proved a success where tried out in practice, as at the Louis Meyer plant in Brooklyn, N. Y., illustrated herewith. The thermostat is set for the temperatures

required, and no human carelessness can cause the product to be damaged by too much or too little heat, too hot or too cold a smoke.

[EDITOR'S NOTE.—The next article in this series will take up the question of temperature control in rendering.]



**SMOKE HOUSE CONTROL.**

How operations in a modern smokehouse are regulated by thermostatic apparatus which controls temperatures, flow of gas for heat, etc.



**NEW BRANCH HOUSE OF JOHN MORRELL & CO. ON THE COAST.**

Packers everywhere are realizing the economy of the best facilities in distribution, as well as in manufacturing. Wholesale markets and branch houses are being built and equipped with this end in view. One of the best of this type is the new branch house of John Morrell & Company, Ottumwa, Iowa, which is the headquarters for their Los Angeles trade.

John Morrell & Co., opened their Los Angeles branch in leased quarters on Traction Avenue, Los Angeles, Calif., in 1921. In September, 1923, they began construction of their own branch at 1335-1337 Willow Street, which was completed at a cost of approximately \$150,000 in early March, 1924. On March 13th the completion and occupancy was celebrated with an open house, and there was a big attendance of the trade.

The new branch has a capacity of smoking 200,000 lbs. of hams and bacon per week, and a storage capacity of 300,000 lbs. of cured meats, in addition to large quantities of lard, lard compounds, butter, eggs and cheese.



# Chicago Section

Frank Kohrs, secretary and treasurer of the Kohrs Packing Co., Davenport, Ia., was in the city this week.

W. C. Davis, of the export department of Swift & Company, sailed on the Adriatic on June 7 for a visit of several months abroad.

President George A. Hormel, of Geo. A. Hormel & Co., Austin, Minn., was a Chicago visitor during the early part of the week.

Packers' purchases of livestock at Chicago for the first four days of this week totaled 35,126 cattle, 14,011 calves, 104,034 hogs and 42,041 sheep.

W. H. White, Jr., president of the White Provision Co., Atlanta, Ga., and his 6-foot son and namesake, W. H. White, 3rd, spent a few days in Chicago this week.

The Stauffer Chemical Company have removed their Chicago headquarters to No. 79 West Monroe street, because of the need for larger quarters. Edgar R. Adler is in charge.

Swift & Company's sales of carcass beef in Chicago, for the week ending Saturday, May 31, for shipment sold out, ranged from 8.00 cents to 20.00 cents per pound, averaged 14.43 cents per pound.

Provision shipments from Chicago for the week ending May 31, 1924, with comparisons, were as follows:

	Last week.	Prev. week.	Last year.
Cured meats, lbs.	16,239,000	18,083,000	12,502,000
Fresh meats, lbs.	36,092,000	42,152,000	18,713,000
Lard, lbs.	5,670,000	8,885,000	11,384,000

J. F. Smith, head of the refinery department of Swift & Company, was married on June 2 to Miss Bertha Spaeti of Chicago. Mr. and Mrs. Smith sailed on June 4 on the Berengaria for a tour of Europe.

Guy Fridley left this week to attend the convention of the National Fertilizer Association at Asheville, N. C. Golf has no attractions for Guy, who would rather talk by-products than eat or sleep. Convention for him is convention, not play.

## O'HARA WITH CUDAHY BROS.

Charles O'Hara, president of the Northern Refrigerator Car Company, has been appointed assistant general manager of Cudahy Brothers Company, Cudahy, Wis. Mr. O'Hara was already a director of the company, and is well-known in packing-house circles.

Born in Ireland, he came to this country when only fifteen years of age. He has always been associated with the refrigeration business, his first work being as



CHARLES O'HARA.

bookkeeper for the Union Refrigerator Transit Company, of which he later became secretary and treasurer.

When only 26 years old Mr. O'Hara was appointed superintendent of the American Refrigerator Transit Company, with offices in St. Louis. In 1907, he was appointed superintendent of the Union Refrigerator Transit Company of Wisconsin, and promoted to general manager in 1913. This position he held until the organization of the Northern Refrigerator Car Company.

## CHICAGO PROVISION STOCK.

Stocks of provisions in Chicago at the close of business May 31, 1924, with comparisons, are reported by the Chicago Board of Trade as follows:

	May 31, '24.	Apr. 30, '24.	May 31, '23.
Mess pork, new, made since Oct. 1, '23, brls.	482	238	1,384
Other kinds of barreled pork, brls.	42,554	44,450	30,100
P. S. lard, made since Oct. 1, 1923, lbs.	58,064,053	35,110,020	23,954,803
Other kinds of lard, lbs.	13,191,279	11,254,906	5,361,341
Short rib middles, made since Oct. 1, 1923, lbs.	2,280,207	2,793,217	4,038,470
D. S. clear bellies, made since Oct. 1, 1923, lbs.	25,985,391	26,920,880	35,580,679
D. S. rib bellies, made since Oct. 1, 1923, lbs.	6,040,946	7,431,373	
Extra short clear middles, made since Oct. 1, '23, lbs.	367,440	261,620	740,073
Short clear middles, lbs.	224,410	313,909	235,088
Extra short rib middles, lbs.	30,000		124,308
Dry salted short fat backs, lbs.	4,484,457	4,396,776	5,081,835
Dry salted shoulders, lbs.	68,077	27,478	136,097
Sweet pickled hams, lbs.	43,714,467	43,439,208	35,277,572
Sweet pickled skinned hams, lbs.	18,593,034	21,802,361	29,473,238
Sweet pickled bellies, lbs.	19,123,916	19,577,723	14,392,920
Sweet pickled California picnic hams, lbs.	10,326,114	13,254,932	14,078,398
Sweet pickled Boston shoulders, lbs.			
Sweet pickled shoulders, lbs.	215,380	224,134	147,367
Other cuts of meats, lbs.	5,788,913	5,863,067	11,659,482
Total cut meats, lbs.	137,842,761	146,315,698	151,265,587

## NEW YORK MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under federal inspection for New York City, N. Y., are officially reported for the week ending May 31, 1924, with comparisons, as follows:

	Week ending May 31.	Previous week.	Cor. week 1923.
Western dressed meats:			
Steers, carcasses	8,368	8,776	7,981
Cows, carcasses	1,040	1,008½	403
Bulls, carcasses	246	199	1,744
Veal, carcasses	14,264	14,085	11,722
Hogs and pigs	25	400	2,097
Lambs, carcasses	13,039	15,063	13,240
Mutton, carcasses	7,961	8,292	8,149
Beef cuts, lbs.	132,335	215,995	131,393
Pork cuts, lbs.	1,052,405	1,215,469	1,052,116
Local slaughters:			
Cattle	9,317	10,555	10,178
Calves	16,345	16,378	14,738
Hogs	49,568	51,990	40,020
Sheep	30,562	27,270	38,178

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**LEON DASHEW**  
Counselor At Law  
15 Park Row New York

## MAY MEAT SUPPLIES.

Receipts of livestock at eight leading centers during May, 1924, with comparisons, were officially as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago ...	245,238	83,291	687,670	249,209
St. Louis ...	74,155	27,667	392,335	32,747
Kansas City ...	170,236	30,764	237,473	136,697
Omaha ...	144,975	7,217	339,100	125,098
Sioux City ...	60,970	1,588	285,926	6,970
St. Joseph ...	47,815	5,720	179,235	82,919
Wichita ...	22,113	3,837	65,850	13,569
Denver ...	46,309	3,498	54,898	85,248
T'l May, '24	811,811	163,582	2,252,505	732,367
T'l May, '23	821,728	173,642	2,419,022	824,373

Receipts at eight leading markets for the first five months of 1924, with comparisons, are officially reported as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago ...	1,235,604	371,962	4,609,293	1,483,962
St. Louis ...	305,912	113,297	2,120,474	123,239
Kansas City ...	742,233	136,427	1,274,118	581,286
Omaha ...	707,877	33,012	1,938,298	960,940
Sioux City ...	311,835	11,345	1,729,881	113,435
St. Joseph ...	231,862	34,110	958,956	512,081
Wichita ...	11,877	20,649	306,359	25,300
Denver ...	167,692	17,127	281,488	585,757
T'l 5 mo., '24	3,814,392	737,929	13,278,867	4,385,700
T'l 5 mo., '23	3,835,041	720,437	12,606,058	4,656,771

Slaughters at seven points for May, 1924, with comparisons, are reported officially as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago ...	167,940	82,610	503,983	193,441
Kansas City ...	82,126	23,999	153,132	89,076
Omaha ...	92,528	4,329	272,859	97,471
Sioux City ...	32,024	1,579	188,217	5,726
St. Joseph ...	31,300	4,921	120,388	67,966
Wichita ...	5,250	2,069	63,846	3,635
Denver ...	11,019	1,834	46,248	14,347
T'l May, '24	422,193	121,941	1,151,673	161,982
T'l May, '23	452,738	128,065	1,599,978	504,339

Slaughters at six leading centers for the first five months of 1924, with comparisons, are officially reported as follows:

	Cattle.	Calves.	Hogs.	Sheep.
Chicago ...	819,591	351,392	3,189,455	1,013,140
Kansas City ...	394,905	111,479	780,566	425,452
Omaha ...	438,401	19,697	1,530,601	646,465
Sioux City ...	146,325	10,912	960,963	74,163
St. Joseph ...	145,778	28,390	671,723	465,599
Denver ...	48,722	8,649	239,031	84,801
T'l 5 mo., '24	1,993,422	530,509	7,372,339	2,649,560
T'l 5 mo., '23	2,056,495	507,129	7,739,952	2,971,458

## PACKER SAW CHICAGO FIRE.

An interesting little souvenir volume, entitled "A Letter from the Fire," has been published by President T. Henry Foster of John Morrell & Co., Ottumwa, Iowa, in memory of his father, Thomas D. Foster.

The elder Foster was one of the outstanding figures of the past generation in the packing field. He came to Chicago in 1871, at the age of 24, for the purpose of establishing a packing plant for John Morrell & Co., Ltd., of Liverpool.

He was in the city only a few weeks when the great fire broke out which destroyed so much of Chicago. In his letter to his parents overseas his own experiences and the progress of the fire are so graphically set forth that the reader is fascinated to the last word.

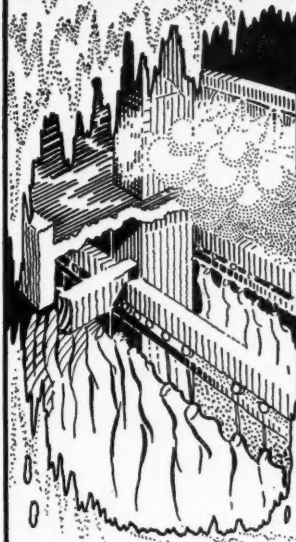
Downtown offices of John Morrell & Co., Ltd., had been established prior to the fire on the southwest corner of Clark and Washington streets. These were entirely destroyed. A small packing plant, located at Archer Avenue and Quarry Street, had been leased by the company, and this was not harmed. The fire delayed the beginning of operations, but they were actively carried on during the winter of 1871-72.

An introduction to the book, briefly reviewing the great fires of history, is contributed by Mr. T. Henry Foster.

## FROZEN BEEF TO ITALY.

Frozen beef without bones may be imported into Italy under a decree published

## BRINE SPRAY REFRIGERATION



Brine Spray Refrigeration is reduced to a science by using Webster Brine Sprays applied by our methods.

Weak brine at high temperatures is used with remarkable results, permitting the use of higher ammonia suction pressures, which naturally increases capacity of the ice machine with lower power consumption. Pressures required on Webster Brine Sprays range from 3 to 9 lbs., resulting in reduced pumping costs.

If you are contemplating additional cooler space, or planning to change your direct expansion piping or brine circulating system to Brine Spray Systems, our broad experience will help you to economize. Complete brine spray systems installed; results guaranteed.

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ATMOSPHERIC & CONDITIONING CORPORATION  
LAFAYETTE BUILDING, PHILADELPHIA  
MONADNOCK BLOCK, CHICAGO.

April 26 by the Italian minister. According to Commercial Attache H. C. MacLean, in Rome, principal provisions of the decree are to the effect that each quarter of the animal shall not be divided into more than three pieces, in such a way as when submitted to the veterinary inspector said quarter may be reconstructed.

The various sections must be frozen in their natural form and not in separate packages. The lymphatic ganglions should show no traces of scraping and the serous glands no loss of fluid.

The importation in separate pieces is permitted only in the case of brains, tripe and tongue. The usual certificates, etc., must cover the shipments.

Combined receipts at seven markets for 1924 to May 31, and the corresponding period for previous years:

	*Cattle.	Hogs.	Sheep.
1924 .....	3,958,000	14,372,000	3,846,000
1923 .....	3,945,000	13,706,000	4,230,000

\*Calves at Omaha, St. Louis and St. Joseph are counted as cattle.

Chicago Stock Yards receipts average weight and top and average prices for hogs for under-mentioned weeks:

	Number received.	Average weight, lbs.	Prices—Top. Average
*Week ending May 31..	156,390	236	\$ 7.50 \$ 7.25
Previous week .....	165,753	236	7.75 7.50
1923 .....	188,207	249	7.40 7.10
1922 .....	190,076	239	11.00 10.45
1921 .....	90,624	235	8.20 7.90
1920 .....	178,350	234	14.90 14.15
1919 .....	216,298	232	20.65 20.20
1918 .....	82,580	232	17.35 16.85
1917 .....	125,353	223	18.10 15.65
1916 .....	125,559	222	9.72 9.40
1915 .....	128,295	231	7.90 7.60
1914 .....	142,572	233	8.30 8.10
Average 1914-1923.....	143,800	232	\$12.15 \$11.75

\*Receipts and average weight for week ending May 31, 1924, unofficial.

## CHICAGO LIVESTOCK.

## RECEIPTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., May 26.....	22,073	4,736	60,170	14,807
Tues., May 27.....	9,256	4,762	30,561	7,023
Wed., May 28.....	12,100	2,676	25,350	10,461
Thur., May 29.....	7,486	5,188	27,237	7,721
Fri., May 30.....Holiday				
Sat., May 31.....	2,724	369	12,683	6,488
Totals last week.....	53,648	17,731	156,010	46,590
Previous week .....	65,495	21,518	165,753	40,204
Year ago .....	57,444	19,982	188,207	52,658
Two years ago .....	59,305	15,709	160,076	76,674

## SHIPMENTS.

	Cattle.	Calves.	Hogs.	Sheep.
Mon., May 26.....	5,284	32	10,928	1,378
Tues., May 27.....	2,710		10,815	667
Wed., May 28.....	4,627	44	5,039	1,774
Thur., May 29.....	4,295	134	14,209	2,539
Fri., May 30.....Holiday				
Sat., May 31.....	709	3	5,084	253
Total last week.....	17,631	211	46,105	6,611
Previous week .....	18,767	121	36,560	6,098
Year ago .....	17,074	334	39,067	10,697
Two years ago .....	15,021	190	25,566	11,475

Receipts at Chicago Stock Yards thus far this year to May 31, with comparative totals:

	1924.	1923.
Cattle .....	1,235,880	1,241,278
Calves .....	372,593	360,561
Hogs .....	4,610,610	4,271,287
Sheep .....	1,482,174	1,555,571

Combined weekly hog receipts at eleven markets for 1924 to May 31, with comparisons:

	Week.	Year to date.
Week ending May 31.....	605,000	17,341,000
Previous week .....	693,000	
Corresponding week 1923.....	707,000	16,485,000

Combined receipts at seven points for the week ending May 31, with comparisons:

	*Cattle.	Hogs.	Sheep.
Week ending May 31.....	192,000	491,000	118,000
Previous week .....	219,000	568,000	132,000
1923 .....	185,000	591,000	161,000
1922 .....	156,000	495,000	165,000
1921 .....	134,000	313,000	152,000

## WEEKLY AVERAGE PRICE OF LIVESTOCK.

	Cattle.	Hogs.	Sheep.	Lambs.
Week ending May 31.....	\$ 9.55	\$ 7.25	\$ 6.50	\$14.25
Previous week .....	9.50	7.50	7.50	14.80
1923 .....	9.85	7.10	6.50	13.50
1922 .....	8.40	10.45	7.10	12.20
1921 .....	8.15	7.90	4.90	11.90
1920 .....	13.05	14.15	8.90	14.65
1919 .....	13.50	30.20	11.70	14.75
1918 .....	15.65	16.85	14.50	17.40
1917 .....	12.20	15.65	10.00	15.85
1916 .....	9.95	9.04	7.55	10.00
1915 .....	8.70	7.90	5.75	9.85
1914 .....	8.55	8.10	5.10	8.15
Average 1914-1923 .....	\$10.80	\$11.75	\$ 8.10	\$12.80

Following is given the net supply of cattle, hogs and sheep for packers at the Chicago Stock Yards for week mentioned:

	Cattle.	Hogs.	Sheep.
*Week ending May 31.....	36,500	110,300	36,700
Previous week .....	46,728	129,193	34,106
1923 .....	40,450	148,540	41,961
1922 .....	38,292	134,510	65,199
1921 .....	24,217	65,583	45,319

\*Saturday, May 31, estimated.

Chicago packers hogs slaughtered for the week ending May 31, 1924.

	1924.	1923.
Armour & Co. ....	10,800	
Anglo-American .....	5,400	
Swift & Co. ....	12,300	
Hammond Co. ....	6,300	
Morris & Co. ....	12,200	
Wilson & Co. ....	9,100	
Wood-Latham .....	7,800	
Western Packing Co. ....	13,300	
Roberts & Onke .....	5,300	
Miller & Hart .....	6,500	
Independent Packing Co. ....	6,500	
Irenean Packing Co. ....	5,400	
Wm. Davies Co. ....	400	
Agar Packing Co. ....	20,500	
Others .....	121,900	
Totals .....	234,500	
Previous week .....	159,400	
Year ago .....	142,400	
Two years ago .....	70,700	

(For Chicago livestock prices see page 46.)

# Chicago Provision Markets

Reported by THE NATIONAL PROVISIONER DAILY MARKET SERVICE

## CASH PRICES.

Based on Actual Cash Trading, Thursday, June 5, 1924.

### Green Meats.

Regular Hams—	
8-10 lbs. avg.	@15
10-12 lbs. avg.	@15
12-14 lbs. avg.	@14½
14-16 lbs. avg.	@14½
16-18 lbs. avg.	@15½
18-20 lbs. avg.	@15½
Skinned Hams—	
14-16 lbs. avg.	@17
16-18 lbs. avg.	@17½
18-20 lbs. avg.	@16½
20-22 lbs. avg.	@15½
22-24 lbs. avg.	@14½
24-26 lbs. avg.	@13
26-30 lbs. avg.	@12½
Picones—	
4-6 lbs. avg.	@8½
6-8 lbs. avg.	@8½
8-10 lbs. avg.	@7½
10-12 lbs. avg.	@7½
12-14 lbs. avg.	@7½
Clear Bellies—	
6-8 lbs. avg.	@13½
8-10 lbs. avg.	@12
10-12 lbs. avg.	@11½
12-14 lbs. avg.	@11
14-16 lbs. avg.	@10½

### Pickled Meats.

Regular Hams—	
10-12 lbs. avg.	14½@15½
12-14 lbs. avg.	14½@15½
14-16 lbs. avg.	14½@15½
16-18 lbs. avg.	15½@16½
18-20 lbs. avg.	15½@16
Boiling Hams—	
16-18 lbs. avg.	@16
18-20 lbs. avg.	@16½
20-22 lbs. avg.	@16½
Skinned Hams—	
14-16 lbs. avg.	@15½
16-18 lbs. avg.	@15½
18-20 lbs. avg.	@15
20-22 lbs. avg.	@14
22-24 lbs. avg.	@13½
24-26 lbs. avg.	@13½
26-30 lbs. avg.	@13½
Picones—	
4-6 lbs. avg.	@8½
6-8 lbs. avg.	@8½
8-10 lbs. avg.	@7½
10-12 lbs. avg.	@7½
12-14 lbs. avg.	@7½
Bellies (square cut and seedless)—	
6-8 lbs. avg.	@12½
8-10 lbs. avg.	@11½
10-12 lbs. avg.	@11
12-14 lbs. avg.	@10½
14-16 lbs. avg.	@10½

### Dry Salt Meats.

Extra ribs, 35-45	@9½
Extra clear, 35-45	@9½
Regular plates, 6-8	@8½
Clear plates, 4-7	@8½
Jowl butts	@7½
Fat Backs—	
8-10 lbs. avg.	@7½
10-12 lbs. avg.	@7½
12-14 lbs. avg.	@8½
14-16 lbs. avg.	@8½
16-18 lbs. avg.	@9½
18-20 lbs. avg.	@10
20-25 lbs. avg.	@10½
Clear Bellies—	
14-16 lbs. avg.	@10½
16-18 lbs. avg.	@10½
18-20 lbs. avg.	@10½
20-25 lbs. avg.	@10½
25-40 lbs. avg.	@10½
40-50 lbs. avg.	@10½

## FUTURE PRICES.

Official Board of Trade, Range of Prices.

SATURDAY, MAY 31, 1924.

	Open.	High.	Low.	Close.
LARD—				
May	10.35	10.35	10.27½	10.27½
July	10.32½	10.42½	10.32½	10.40
September	10.65	10.70	10.65	10.70
CLEAR BELLIES—				
July				10.17½
September				10.47½
SHORT RIBS—				
May				9.77½
July				9.77½
September				9.85

MONDAY, JUNE 2, 1924.

	Open.	High.	Low.	Close.
LARD—				
July	10.42½	10.55	10.42½	10.55ax
September	10.72½	10.85	10.72½	10.82
CLEAR BELLIES—				
July	10.25	10.35-37	10.25	10.35 b
September	10.55	10.65	10.55	10.65
SHORT RIBS—				
July				9.92ax
September	10.05	10.05	10.02½	10.02ax

TUESDAY, JUNE 3, 1924.

	Open.	High.	Low.	Close.
LARD—				
July	10.55	10.57½	10.52-55	10.55 b
September	10.82½	10.85	10.82½	10.82ax
CLEAR BELLIES—				
July	10.45	10.45	10.42½	10.42ax
September	10.75	10.75	10.72½	10.72ax
SHORT RIBS—				
July	10.45	10.45	10.42-45	10.45ax
September				10.02 n

WEDNESDAY, JUNE 4, 1924.

	Open.	High.	Low.	Close.
LARD—				
July	10.47½	10.47½	10.40	10.40ax
September	10.77½	10.77½	10.67-70	10.70ax
CLEAR BELLIES—				
July	10.45	10.45	10.42-45	10.45ax
September				10.72ax
SHORT RIBS—				
July				9.95 n
September				10.02 n

THURSDAY, JUNE 5, 1924.

	Open.	High.	Low.	Close.
LARD—				
July	10.35	10.35-37	10.32½	10.32ax
September	10.65	10.65	10.62½	10.62ax
October	10.77½	10.77½	10.72½	10.72ax
CLEAR BELLIES—				
July	10.35	10.37½	10.35	10.37 b
September	10.62½	10.62½	10.62½	10.62b
SHORT RIBS—				
July				9.90ax
September				10.00ax

FRIDAY, JUNE 6, 1924.

	Open.	High.	Low.	Close.
LARD—				
July	10.30	10.32½	10.30	10.32b
September	10.60	10.62½	10.57½	10.62½b
October				10.72½b
CLEAR BELLIES—				
July	10.40	10.45	10.40	10.45b
September	10.72½	10.75	10.72½	10.75
SHORT RIBS—				
July	9.82½	9.87½	9.82½	9.87½-9.90b
September	9.95	9.95	9.92½	9.95b

## CHICAGO HOG PURCHASES.

Purchases of hogs by Chicago packers for the week ending Thursday, June 5, 1924, with comparisons, follows:

	Week, ending June 5.	Prev. week.	Cor. week, 1923.
Armour & Co.	10,080	10,739	8,700
Anglo-Amer. Pro. Co.	6,775	5,413	16,700
Swift & Co.	12,858	10,761	22,200
G. H. Hammond Co.	7,017	6,599	7,400
Morris & Co.	14,466	12,928	19,500
Wilson & Co.	8,463	9,295	17,500
Boyd-Lunham & Co.	8,157	8,275	7,400
Western Pkg. & Pro. Co.	7,800	9,700	14,900
Roberts & Oake	4,504	6,483	5,100
Miller & Hart	6,421	5,421	6,400
Independent Packing Co.	4,882	3,837	5,300
Brennan Packing Co.	7,242	5,807	6,300
William Davies Co.			5,000
Agar Packing Co.	750	100	600
Others	3,000	5,500	10,700
Total	102,415	100,921	153,700

## CHICAGO RETAIL FRESH MEATS

### Beef.

	No. 1.	No. 2.	No. 3.
Rib roast, heavy end	35	30	15
Rib roast, light end	45	35	20
Chuck roast	20	30	16
Steaks, round	40	30	20
Steaks, sirloin, first cut	48	40	25
Steaks, porterhouse	60	45	25
Steaks, flank	28	35	18
Beef stew, chuck	18	15	12½
Corned briskets, boneless	24	22	18
Corned plates	16	12	10
Corned rumps, boneless	25	22	18

### Lamb.

	Good.	Com.
Hindquarters	38	25
Legs	40	28
Stews	12½	12
Chops, shoulder	24	20
Chops, rib and loin	50	..

### Mutton.

Legs	26	..
Stew	12½	..
Shoulders	20	..
Chops, rib and loin	35	..

### Pork.

Loins, whole, 8@10 avg.	25	@26
Loins, whole, 10@12 avg.	21	@25
Loins, whole, 12@14 avg.	16	@18
Loins, whole, 14 and over	16	@18
Chops	13	@30
Shoulders	13	@18
Butts	15	@14
Spareribs	15	@12
Hocks	12	@12
Leaf lard, unrendered	14	@14

### Veal.

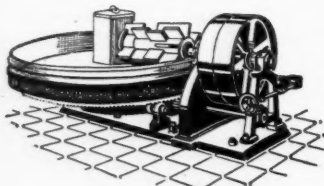
Hindquarters	12	@35
Forequarters	12	@18
Legs	35	@45
Breasts	14	@18
Shoulders	14	@22
Cutlets	14	@20
Rib and loin chops	14	@40

### Butchers' Offal.

Suet	@4
Shop fat	@2
Bones, per 100 lbs.	@50
Calf skins	@15
Kips	@15
Deacons	@12

## CURING MATERIALS.

	Bbls.	Sacks.
Double refined saltpetre, gran., L. C. L.	6½	6½
Crystals	7½	7½
Double refined nitrate of soda, f. o. b.		
N. Y. & S. F., carloads	4½	4½
Less than carloads, granulated	4½	4½
Crystals	5½	5½
Kegs, 100@150 lbs., 1c more.		
Boric acid, in carloads, powdered, in bbls.	10	9½
Crystal to powdered, in bbls. in 5-ton lots or more	10½	9½
In bbls. in less than 5-ton lots	10	10
Borax, carloads, powdered, in bbls.	5	4½
In ton lots, gran. or powdered, in bbls.	5½	5
Salt—		
Granulated, car lots, per ton f. o. b. Chicago, bulk	8.80	
Medium, car lots, per ton, f. o. b. Chicago, bulk	9.80	
Rock, car lots, per ton, f. o. b. Chicago	7.00	
Sugar—		
Raw sugar, 96 basis	@5.50	
Second sugar, 90 basis	@5.50	
Syrup, testing 63 to 65 combined sucrose and invert	@35	
Standard, granulated, f. o. b. refinery (net)	@6.80	
Plantation, granulated, f. o. b. New Orleans (less 8 per cent)		
White clarified, f. o. b. New Orleans (net)	@6.00	
Yellow clarified, f. o. b. New Orleans (net)		



Grasso's New Table Worker

**GRASSO'S**  
"Original Holland" Margarine Machinery

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**A. H. BARBER-GOODHUE CO.**

316 W. Austin Ave. CHICAGO, ILL.



## CHICAGO MARKET PRICES

## WHOLESALE FRESH MEATS.

Carcass Beef.		Week ending June 7, 1923.	Cor. week June 7, 1923.
Prime native steers	18	@20	16 @17
Good native steers	16	@18	14 @15
Medium steers	14	@16	11 1/2 @13
Heifers, good	13	@15	12 @14
Cows	9	@14	9 @12
Hind quarters, choice	25	@25	@22
Fore Quarters, choice	14	@14	@13

## Beef Cuts.

Steer Loin, No. 1	@40	@35
Steer Loin, No. 2	@38	@33
Steer Short Loin, No. 1	@32	@28
Steer Short Loin, No. 2	@30	@26
Steer Loin Ends (hips)	@30	@25
Steer Loin Ends, No. 2	@28	@24
Cow Loin	15	@22
Cow Short Loin	24	@20
Cow Loin Ends (hips)	@20	@14
Steer Ribs, No. 1	@30	@23
Steer Ribs, No. 2	@28	@22
Cow Ribs, No. 1	@23	@17
Cow Ribs, No. 2	@22	@16
Cow Ribs	@15	@12
Steer Rounds, No. 1	@18	@17
Steer Rounds, No. 2	@17 1/2	@15 1/2
Steer Chucks, No. 1	@11	@9
Steer Chucks, No. 2	@10	@8
Cow Rounds	@19 1/2	@15
Cow Chucks	@9	@8
Steer Plates	@11 1/2	@9 1/2
Medium Plates	@10	@8 1/2
Briskets, No. 1	@16	@12
Briskets, No. 2	@15	@11
Steer Naval Ends	@6 1/2	@6
Cow Naval Ends	@6	@5 1/2
Fore Shanks	@5 1/2	@5
Hind Shanks	4 1/2	@5 1/2
Rolls	18	@20
Strip Loin, No. 1, boneless	@65	@55
Strip Loin, No. 2	@55	@45
Strip Loin, No. 3	@40	@30
Sirloin Butts, No. 1	@35	@25
Sirloin Butts, No. 2	@32	@22
Sirloin Butts, No. 3	@18	@12
Beef Tenderloins, No. 1	@75	@60
Beef Tenderloins, No. 2	@65	@50
Rump Butts	@17	@12
Flank Steaks	@17	@12
Boneless Chucks	@10	@8
Shoulder Clods	@15	@10
Hanging Tenderloins	@10	@8

## Beef Products.

Brains, per lb.	7	@8
Hearts	4 1/2	@5
Tongues	29	@30
Sweetbreads	7	@9
Off-Tail, per lb.	7	@8
Fresh Tripe, plain	4	@4
Fresh Tripe, H. C.	6 1/2	@6 1/2
Livers	8	@9
Kidneys, per lb.	8 1/2	@8 1/2

## Veal.

Choice Carcass	16	@17
Good Carcass	11	@15
Good Saddle	20	@27
Good Backs	8	@12
Medium Backs	6	@8

## Veal Product.

Brains, each	8	@9
Sweetbreads	52	@60
Calf Livers	33	@34

## Lamb.

Choice Lambs	@31	@30
Medium Lambs	@29	@28
Choice Saddle	@35	@35
Medium Saddle	@31	@31
Choice Fores	@25	@25
Medium Fores	@24	@23
Lamb Fries, per lb.	31	@32
Lamb Tongues, each	@13	@13
Lamb Kidneys, per lb.	@25	@25

## Mutton.

Heavy Sheep	@10	@11
Light Sheep	@15	@15
Heavy Saddle	@12	@14
Light Saddle	@18	@20
Heavy Fores	@8	@10
Light Fores	@12	@12
Mutton Legs	@20	@20
Mutton Loin	@20	@20
Mutton Stew	@8	@5
Sheep Tongues, each	@13	@13
Sheep Heads, each	@10	@10

## Fresh Pork, Etc.

Dressed Hogs	@15	@14
Pork Loin, 8@10 lbs. avg.	@19 1/2	@17 1/2
Leaf Lard	@11	@11 1/2
Tenderloin	@62	@55
Spare Ribs	@7 1/2	@6
Butts	@11	@11
Hocks	@8 1/2	@8 1/2
Trimnings	@8	@6
Extra Lean Trimnings	@10 1/2	@9 1/2
Tails	@7 1/2	@7 1/2
Snouts	@5	@5
Pigs' Feet	@4 1/2	@4 1/2
Pigs' Heads	@5	@5
Blade Bones	@7 1/2	@7
Blade Meat	@11 1/2	@11 1/2
Cheek Meat	@7 1/2	@7 1/2
Hog Livers, per lb.	@3	@3
Neck Bones	@10	@10
Skinless Shoulders	@10	@10
Pork Hearts	@4	@4
Pork Kidneys, per lb.	@4 1/2	@4 1/2
Pork Tongues	@19	@19
Slip Bones	@9	@9
Tail Bones	@9	@9
Brains	@10	@9
Back Fat	@11 1/2	@11 1/2
Hams	@16 1/2	@16
Cans	@10	@10
Bellies	@15	@19

## DOMESTIC SAUSAGE.

Fancy pork sausage, in 1-lb. cartons	@22
Country style sausage, fresh, in link	@14
Country style sausage, fresh, in bulk	@13
Country style sausage, smoked	@16
Mixed sausage, fresh	@12 1/2
Frankfurts in pork casings	@13 1/2
Frankfurts in sheep casings	@18 1/2
Bologna in beef bungs, choice	@15
Bologna in beef middles, choice	@14 1/2
Bologna in cloth, paraffined, choice	@14
Liver sausage in hog bungs	@16
Liver sausage in beef rounds	@10
Head cheese	@11
New England luncheon specialty	@22
Liberty luncheon specialty	@17
Mixed luncheon specialty	@14
Tongue sausage	@20
Blood sausage	@15
Polish sausage	@14 1/2
Souse	@14

## DRY SAUSAGE.

Cervelat, choice, in hog bungs	@46
Cervelat, new condition, in hog bungs	@15 1/2
Cervelat, new condition, in beef middles	@15 1/2
Thuringer Cervelat	@20 1/2
Farmer	@4
Holsteiner	@22
B. C. Salami, choice	@11
Milano Salami, choice, in hog bungs	@41
B. C. Salami, new condition	@20 1/2
Frisses, choice, in hog middles	@36
Genoa style Salami	@51
Peperoni	@29
Mortadella, new condition	@20
Capicola	@46
Italian style hams	@35
Virginia style hams	@86

## SAUSAGE IN OIL.

Bologna style sausage in beef rounds—	
Small tins, 2 to crate	6.75
Large tins, 1 to crate	6.50
Frankfurt style sausage in sheep casings—	
Small tins, 2 to crate	7.00
Large tins, 1 to crate	8.00
Frankfurt style sausage in pork casings—	
Small tins, 2 to crate	6.50
Large tins, 1 to crate	7.50
Smoked link sausage in pork casings—	
Small tins, 2 to crate	6.00
Large tins, 1 to crate	7.00

## SAUSAGE CASINGS.

(F. O. B. CHICAGO.)

Beef rounds, domestic, 180 sets, per tierce	@19
Beef rounds, export, 225 sets, per tierce	@19
Beef rounds, 110 sets, per tierce, per set	@23
Beef bungs, No. 1, 400 pieces, per tierce	@65
Beef bungs, No. 2, 400 pieces, per tierce	@30
Beef weasands, No. 1, per piece	@18
Beef weasands, No. 2, per piece	@17
Beef bladders, small, per doz.	@1.25
Beef bladders, medium, per doz.	@1.50
Beef bladders, large, per doz.	@1.60
Hog casings, medium, f. o. s., per lb.	@0.90
Hog casings, extra narrow, selected, per lb. f. o. s.	@2.00
Hog middles, without cap, per set	@16
Hog middles, with cap, per set	@18
Hog bungs, export	@22
Hog bungs, large, prime	@15
Hog bungs, medium	@7 1/2
Hog bungs, small, prime	@5
Hog bungs, narrow, no demand	@8
Hog stomachs, per piece	@8

## VINEGAR PICKLED PRODUCTS.

Regular tripe, 200-lb. bbl.	14.00
Honeycomb tripe, 200-lb. bbl.	16.00
Pocket honeycomb tripe, 200-lb. bbl.	18.00
Pork feet, 200-lb. bbl.	15.50
Pork tongues, 200-lb. bbl.	53.00
Lamb tongues, long cut, 200-lb. bbl.	48.00
Lamb tongues, short cut, 200-lb. bbl.	57.00

## CANNED MEATS.

	No. 1/2	No. 1	No. 2	No. 6
Corned beef	2.40	2.35	4.00	16.00
Roast beef	2.40	2.35	4.00	16.00
Roast mutton	2.40	2.35	4.00	16.00
Sliced dried beef	1.85	4.00		
On tongue, whole			17.50	56.00
Lunch tongue	2.85	4.70	9.50	34.50
Corned beef hash	1.50	2.75	4.25	
Hamburger steaks with onions	1.50	2.25	4.25	
Vienna style sausage	1.15	2.25	4.15	
Veal loaf, medium size	2.00			
Chili con carne with, or without, beans		1.25		
Potted meats	.80			

## BARRELED PORK AND BEEF.

Meas pork, regular	\$23.00
Family back pork, 20 to 34 pieces	23.50
Family back pork, 35 to 45 pieces	24.00
Clear back pork, 40 to 50 pieces	22.00
Clear back pork, 25 to 35 pieces	18.50
Clear back pork, 35 to 45 pieces	18.25
Bean pork	17.50
Brisket pork	18.00
Plate beef	19.50
Extra plate beef, 200-lb. barrels	20.50

## COOPERAGE.

Ash pork barrels, black iron hoops	\$1.67 1/2 @1.70
Oak pork barrels, black iron hoops	1.87 1/2 @1.90
Ash pork barrels, galv. iron hoops	1.87 1/2 @1.90
Red oak lard tierces	2.50 @2.52 1/2
White oak lard tierces	2.70 @2.72 1/2
White oak ham tierces	@23.05

## BUTTERINE.

Solid—30-60 lb. tubs, f.o.b. Chicago	@21
Cartons, rolls or prints, 1-lb.	@22
Cartons, rolls or prints, 2@5 lbs.	@21 1/2
Shortenings, 30@60 lbs. tubs	@15
Nut Margarine, prints, 1 lb.	@20 1/2

## DRY SALT MEATS.

Extra short clears	@9 1/2
Extra short ribs	@9 1/2
Short clear middles, 60-lb. avg.	@10 1/2
Clear bellies, 14@16 lbs.	@10 1/2
Clear bellies, 16@20 lbs.	@10 1/2
Clear bellies, 25@30 lbs.	@10 1/2
Rib bellies, 20@25 lbs.	@10 1/2
Rib bellies, 25@30 lbs.	@10 1/2
Fat backs, 10@12 lbs.	@7 1/2
Fat backs, 12@14 lbs.	@8 1/2
Fat backs, 14@16 lbs.	@8 1/2
Regular backs	@8 1/2
Butts	@7 1/2

## WHOLESALE SMOKED MEATS.

Regular hams, fancy, 14@16 lbs.	@22 1/2
Skinless hams, fancy, 16@18 lbs.	@24
Standard regular hams, 12@16 lbs.	@20
Picnics, 6@8 lbs.	@13
Standard bacon, 8@12 lbs.	@18 1/2
Standard bacon, 4@8 lbs.	@18 1/2
Standard bacon, 12@14 lbs.	@17 1/2
Standard bacon strips, 6@7 lbs.	@18 1/2
Cooked hams, choice, skin on, surplus fat off, smoked	@32 1/2
Cooked hams, choice, skinned, surplus fat off, smoked	@33 1/2
Cooked hams, choice, skinned, surplus fat off, smoked	@35 1/2
Picnics, skinned, surplus fat off, smoked	@19
Loin roll	@37

## ANIMAL OILS.

Prime lard oil	12 1/2 @12 1/2
Extra winter strained lard	11 @11 1/2
Extra lard oil	10 1/2 @11 1/2
Extra No. 1 lard	10 @10 1/2
No. 1 lard oil	9 1/2 @10 1/2
No. 2 lard oil	9 @9 1/2
Pure neatfoot oil	14 @14 1/2
Extra neatfoot oil	10 @10 1/2
No. 1 neatfoot oil	9 1/2 @10
Acidless tallow oil	9 1/2 @10

## FERTILIZERS.

Ground, dried blood	2.65 @ 2.75
Hoofmeal	2.15 @ 2.25
Ground tankage, 10 to 11%	2.35 @ 2.50
Ground tankage, 6 to 9%	2.10 @ 2.25
Crushed and unground tankage	1.75 @ 2.00
Ground raw bone, per ton	20.00 @ 20.00
Ground steam bone, per ton	19.00 @ 20.00
Unground steamed bone	14.00 @ 16.00
Unground bone tankage	10.00 @ 12.00

## HORNS, HOOFS AND BONES.

No. 1 horns, 75 lb. average	\$250.00 @ \$300.00
No. 2 horns, 40 lb. average	200.00 @ 210.00
No. 3 horns	140.00 @ 150.00
Horns, black and striped	35.00 @ 40.00
Horns, white and striped	70.00 @ 80.00
Round shin bones, heavies	135.00 @ 140.00
Round shin bones, lights and med.	90.00 @ 100.00
Flat shin bones, heavies	80.00 @ 85.00
Flat shin bones, lights and med.	60.00 @ 65.00
Thigh bones, heavies	100.00 @ 110.00
Thigh bones, lights and med.	80.00 @ 90.00
Buttock bones	55.00 @ 60.00

Note—These quotations apply to No. 1 product, which must be assorted, free from grease spots and cracks, hard and clean, uniform as to cut and weight. Packed in double bags and carload lots. Quotations on unselected stock will be found in "Packinghouse By-Products Markets" reports on another page.

## LARD (Unrefined).

Prime, steam, cash tierces	@10.25
Prime, steam, loose	@9.37
Leaf, raw	@9.37
Neutral lard	@11.87

## LARD (Refined).

Pure lard, kettle rendered, per lb.	@10.75
Pure lard, tierces	@10.75
Compound	@9.75

## OLEO OIL AND STEARINE.

Oleo oil, extra	11 1/2 @12
Oleo stock	10 @10 1/2
Prime No. 1, oleo oil	10 1/2 @11
Prime No. 2, oleo oil	10 @10 1/2
No. 3 oleo oil	9 1/2 @10
Prime oleo stearine, edible	@10
No. 2 oleo stearine, edible	@9 1/2

## TALLOW AND GREASES.

Edible tallow, under 2% acid, 45 titre	7 1/2 @ 7 1/2
Fancy tallow, under 2% acid, 43 titre	6 1/2 @ 7
No. 1 tallow, basis 10% f.f.a., 42@43 titre	6 1/2 @ 6 1/2
No. 2 tallow, basis 40% f.f.a., 40 titre	5 1/2 @ 5 1/2
Prime oleo stearine	@10
Choice white grease, max. 4% acid, loose Chicago	6 1/2 @ 7
B-White grease, max. 5% acid	6 1/2 @ 6 1/2
Yellow grease, 12-15 f.f.a.	5 1/2 @ 5 1/2
Soya bean oil, 15-20 f.f.a., coast	9 1/2 @ 9 1/2
Brown grease, 40 f.f.a.	5 1/2 @ 5 1/2

## VEGETABLE OILS.

Cotton seed oil—White, deodorized, in bbls.	11 1/2 @12
Yellow, deodorized, in bbls.	11 1/2 @11 1/2
P. S. Y., soap grade, loose	8 1/2 @ 8 1/2
P. S. Y., concn, Chicago	8 1/2 @ 9
Soan stock, bbls., concn., 65%, f. o. b. Texas	4 @ 4 1/2
Linseed oil, loose, per gal.	@20
Soy oil, loose	8 1/2 @ 8 1/2
Soya bean oil, 15-20 f.f.a., coast	9 1/2 @ 9 1/2
Cocanut oil, seller tank, f.o.b. coast	7 1/2 @ 7 1/2

# Retail Section

## BUTCHERS' TRADE EXHIBITION.

The Butchers' Trade School in Holland recently held at Utrecht its second Trade Exhibition in the "Jaarbeursgebouw," an exhibition building at Utrecht, specially built for this purpose.

The Butchers' Trade School had its own stand there, which was beautifully made up of meat products which had been made by the scholars themselves for this stand. During the exhibition the boys made sausages, worked them up, etc., and for this purpose a small factory was established in a stand at the exhibition.

Seventy different firms with butchers' machines, supplies, meat and products had their stands at this exhibition. The refrigeration department was a very large one, where two firms showed their Argentine frozen meat and corned beef.

At the opening, which was done by the Lord Mayor of Utrecht, Dr. Fockema Andreae, the organizer of the second exhibition, Mr. Cuiper, was given the credit he deserved for this work.

The Butchers' Trade School had taken a film of the five large Easter cattle exhibitions in Holland and this film was shown daily at the exhibition, where many people saw it. Also the American film received from the U. S. Department of Agriculture, showing the cattle and packing industry in America, was very interesting.

At present the organizer, Mr. Cuiper,

is planning for the third exhibition, which will be larger still, and he hopes to have the interest and help of the American packing industry and also of firms trading in butcher machines and supplies.

## CLEVELAND RETAILERS MEET.

One of the best affairs ever put on by the Cleveland Retail Meat Dealers' Association was the banquet and party given at the Statler Hotel. Over four hundred meat dealers of Cleveland and their ladies were present.

After a sumptuous repast addresses were made by President Chas. M. Kroh, Judge Silbert, George Bubel and Mrs. A. S. Pickering. Mr. A. S. Pickering acted as toastmaster. The music for the dancing which followed the banquet was furnished by Ray Brady's orchestra.

The Akron Retail Meat Dealers' Association attended the regular meeting of the Cleveland Association in a body on the evening of May 12. As a part of the entertainment for the Akron boys, a meat cutting demonstration was put on, Robert Wagner doing the cutting. The Akron boys told of the efforts that were being made to get better organized and Wm. McGonigle, national vice president, offered to go to Akron and help them in their drive for new members.

It was decided to hold the annual picnic on July 30 at Euclid Beach, and it is probable that all of the meat markets of the city will be closed for the entire day.

## NEW YORK STATE CONVENTION.

Master butchers of Rochester, N. Y., are making elaborate preparations to royally entertain the numerous delegates who will attend the New York State convention on June 16, 17 and 18.

In this endeavor they are being heartily supported by the wholesalers. The Rochester Packing Co., for instance, will entertain the delegates with ladies at a reception and dance as the closing feature of the convention.

The following program has been prepared:

Sunday, June 15—Meeting of State executive committee in evening.

Monday, June 16—10 A. M. Wm. M. Stickel, chairman, will open the convention. Address of welcome by Mayor Clarence D. Van Zandt.

2 P. M. Business session. Ladies will visit the Eastman Theatre.

8:30 P. M. Mass meeting and smoker, which will be attended also by the Rochester retailers and wholesalers. Addresses by George Kramer, New York, and A. C. Schuere, Chicago. Demonstration of "Jim Vaughan," the electric butcher. During the smoker and mass meeting there will be a theatre party for the ladies.

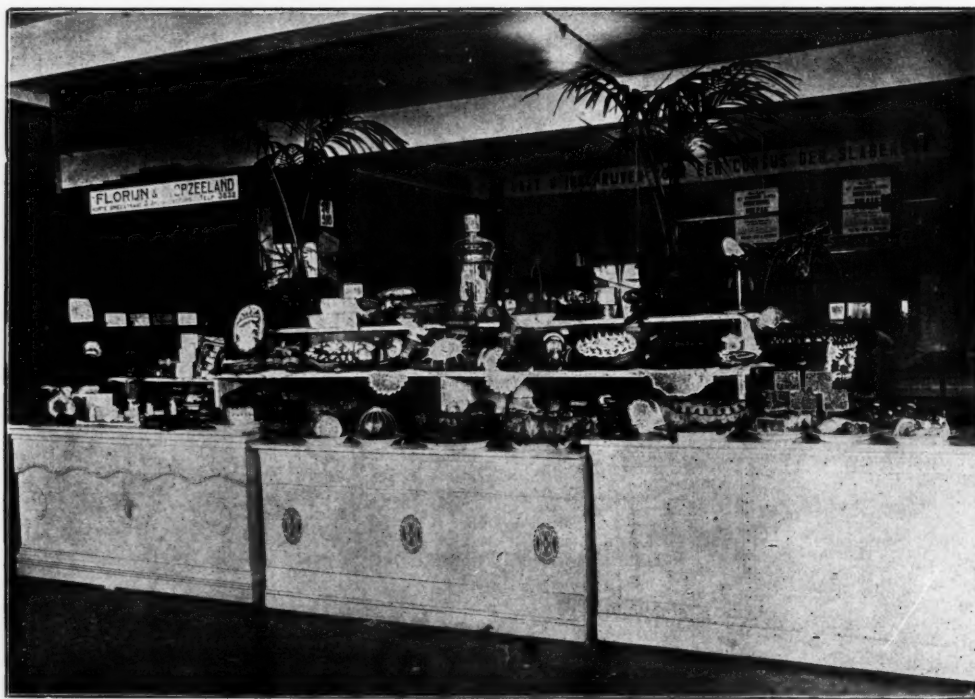
Tuesday, June 17—10 A. M. and 2 P. M. Business sessions, interspersed with addresses by special speakers.

Auto excursions for the ladies during afternoon.

7 P. M. Banquet, which will be attended also by Rochester meat retailers and wholesalers with ladies.

Wednesday, June 18—10 A. M. Business session and election of officers.

2:30 P. M. Reception and dance for



BUTCHERS' TRADE SCHOOL STAND AT DUTCH EXHIBITION.

This stand shows the work of students at the Butcher's Trade School at The Hague, Holland. It contains a wide variety of meat products and specialties, all prepared and exhibited in the most attractive fashion. The Dutch butchers' organization believes in training its young men, as they do in Milwaukee, to become good butchers and good salesmen.



delegates as well as Rochester retailers, with ladies, at Rochester Packing Co.'s plant.

The convention program is in charge of the following committee: Wm. M. Stickel, chairman; Art Hart, secretary; L. E. Andrews, Max Russer, George Fromm, Jacob Johnson, Chas. F. Glatz, A. F. Walker, Henry Schudt, Nick Ruby and Oswald Vetter. All sessions and gatherings will be at the Powers Hotel.

#### President Loeb Writes.

President Loeb, of the New York State Association Master Butchers, extends to all the butchers of the state of New York an invitation to attend the convention which is being held in Rochester, June 16, 17 and 18th. President Loeb is anxious that these butchers attend the convention and see at first hand the tremendous growth of the Master Butchers Association and the progress they have made during the past year.

Especially is he desirous that they be enlightened on the tremendous possibilities for development of the Association membership through the attraction of the money-saving made possible by the Butchers' Mutual Casualty Company, covering employees' compensation, and the plate glass and fire funds, all of which are mutually conducted and now saving considerable money to members. Only master butchers are eligible to participate in these funds.

Elaborate preparations are being made in Rochester for a successful convention. Everyone going is assured of a pleasant time socially, and witnessing some very constructive work, which will be laid out in the form of resolutions for the best interests of the industry.

#### TOLEDO RETAILERS ACTIVE.

Beef should be graded according to name; it gives less chance to confuse different grades according to name. This is the answer of the Toledo Master Butchers' Association to a government questionnaire referred to Harry F. Beegle for a reply.

All advertisements containing the word "picnic hams" are referred to the Better Business Commission. The commission is waging war on untrue advertising.

The Toledo association is arranging for a series of automobile excursions on Wednesday afternoons during the summer. The following committee motored to Locust Point Beach last Monday to make arrangements for one of them: Chas. W. Hesse, F. G. Leydorf, Fred Katz, August Schmidt, Julius Broderson, Phillip Provo, Alfred Meyers and A. Weinandy.

Ernest Leirer is busy organizing a ball team among the butchers to play the grocers on Grocers' and Butchers' Day.

#### LOCAL AND PERSONAL.

A new meat market has been opened at 3746 East Michigan street, Indianapolis, Ind., by B. H. Wiel.

D. C. Hall has opened a new meat market at 791 Indiana avenue, Indianapolis, Ind.

James Roberts has sold his meat market in Beatrice, Nebr., to J. W. Porter.

A new meat market has been opened in New Canaan, Conn., by Oscar Schultze. Charles Nolet and Son have opened their third meat market in Bay City, Mich. The new shop is located at 704 Midland street, east.

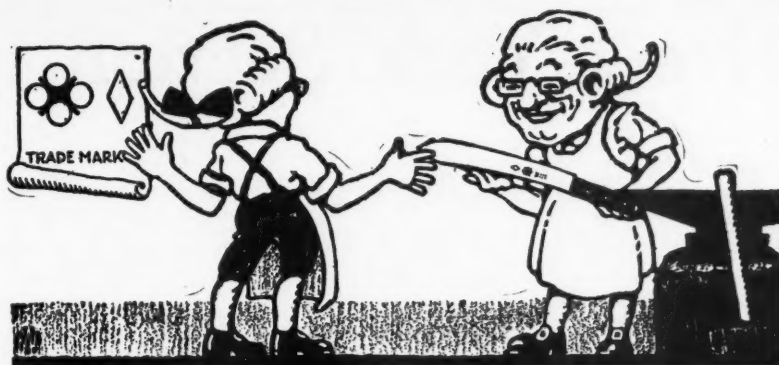
A new meat market has been opened in Kelso, Wash., by Mr. and Mrs. Fred Krieger.

A new meat market, to be known as the Peoples Market, will be opened shortly in Coquille, Ore., by J. L. Stevens.

The Hiawatha Meat Market in West Seattle, Wash., has been sold to J. N. Law.

The Peoples Supply Company, Roseburg, Ore., has added a meat department.

John Barney has opened a new market on 54th street, between Alder and Cedar streets, Tacoma, Wash.



**HAND FORGED ON THE ANVIL FROM DOUBLE SHEAR STEEL**  
**John Wilson's Butcher Knives and Steels**  
 1750 *Standard of the World* 1924  
 THE BEST THEN THE BEST TODAY  
 I. WILSON, SYCAMORE STREET, SHEFFIELD, ENG.  
 Sole American Agents  
**H. BOKER & CO., Inc., NEW YORK, N. Y.**

The meat market firm of Cole and Becker in Oswego, N. Y., has been dissolved, the latter having purchased the interest of the former in the business.

A new meat market has been opened in Gloversville, N. Y., by Irving Hastings and Earl Myers.

A new meat market has been opened in Minersville, Pa., by Michael Yuhas.

Scott Blick has opened a meat market at 415 Main street, Galena, Kas.

H. N. Zimmerman & Son have purchased the Gampper meat and grocery business, Hiawatha, Kas.

Luther Rush & Son have become owners of the Square Deal Meat Market, Erie, Kas.

Harrison Bros. have purchased the O. K. Market, Durant, Okla., from L. L. Clark and will combine it with their meat market and grocery store.

V. H. Jennings has purchased the Hance meat market and grocery business, Pawhuska, Okla.

Stegman & Lloyd have engaged in the meat and grocery business at Agenda, Kas.

Louis Schatz has leased the old Metcalf building, Council Bluffs, Ia., and will install a meat market.

Tony Nissen and Jens Jacobson have purchased the Arnold building, Humboldt, Ia., and will open a meat market.

M. V. Swanson has opened The Sanitary Meat Market, in Essex, Ia.

H. K. Baer has purchased the Cish-willer meat market in Alpena, Kas.

W. W. Quigley has sold the Home Market in Windsor, Colo., to H. J. Moore.

Walter F. Jahn has been succeeded in the meat and grocery business at 3229 Fenkell avenue, Detroit, Mich., by Sam Sherman.

John Baird has purchased the R. T. Arndt meat market at 10216 Charlevoix avenue, Detroit, Mich.

Delbert Cook has purchased the meat market of E. F. Crassinger, Dalton, Neb.

B. F. Pfister & Son have purchased the meat business of R. A. Broyles, Canby, Ore.

Carl Steinsifer has purchased the interest of his partner, Otto Conshott, in the Central Meat Market, Auburn, Wash.

Henry Stream is adding a meat market to his grocery store in Bellvue, Wash.

R. H. Bunting and W. W. West have opened a meat market in Winlock, Wash.

C. M. Eneix has engaged in the meat business in Sumas, Wash.

J. A. Hoffman has purchased the meat business of J. E. Willoughby, Shedd, Ore.

Geo. Imboden has purchased the St. Johns Cash Market, 109 N. Jersey, Portland, Ore., from J. F. Pooler.

Grover Newman has reopened the Culesac Meat Market, Culesac, Ida.

#### For Sausage Makers

**BELL'S**

Patent Parchment Lined

**SAUSAGE BAGS**

and

**SAUSAGE SEASONINGS**

For Samples and Prices, write

**THE WM. G. BELL CO.**  
 BOSTON MASS.

#### PHILADELPHIA MEAT SUPPLIES.

Receipts of western dressed meats and local slaughter under city and federal inspection at Philadelphia, Pa., are officially reported as follows for the week ending May 31, 1924.

	Week ending May 31.	Previous week.	Cor. week
Western dressed meats:			
Steers, carcasses	2,829	3,148	1023
Cows, carcasses	652	531	235
Bulls, carcasses	199	211	299
Veal, carcasses	1,785	2,728	2,557
Lambs, carcasses	6,086	8,589	4,918
Mutton, carcasses	2,066	2,168	1,867
Pork, lbs.	342,122	473,425	461,696
Local slaughters:			
Cattle	1,801	2,473	2,230
Calves	2,539	3,332	2,909
Hogs	18,006	21,104	20,551
Sheep	4,744	4,218	5,907

#### BOSTON MEAT SUPPLIES.

Receipts of western dressed meats and slaughter under federal and city inspection at Boston, Mass., are officially reported as follows for the week ending May 31, 1924, with comparisons:

	Week ending May 31.	Previous week.	Cor. week
Western dressed meats:			
Steers, carcasses	2,323	2,532	2,604
Cows, carcasses	989	836	618
Bulls, carcasses	65	94	87
Veals, carcasses	1,458	1,538	1,296
Lambs, carcasses	12,085	11,024	8,854
Mutton, carcasses	1,455	1,240	1,312
Pork, lbs.	291,905	308,739	189,430
Local slaughters:			
Cattle	1,605	1,848	1,516
Calves	2,485	3,598	2,858
Hogs	15,165	16,041	15,943
Sheep	5,067	4,917	6,307



# New York Section

The Armour Executives Club of the New York district will hold an outing on Sunday, July 20th, at North Beach.

Prices realized on Swift & Company's sales of carcass beef in New York City for week ending May 31st on shipments sold out, ranged from 9.00 cents to 18.00 cents, and averaged 16.04 cents per pound.

David Van Gelder, a member of the South Brooklyn Branch, United Master Butchers' of America, a member of the New York Meat Council, and of various other committees, and Mrs. Van Gelder, whose activities and wholehearted interest in the work of the Ladies' Auxiliary are well known, celebrated the eighteenth anniversary of their wedding on May 24th.

Following is a report of the New York City Health Department of the number of pounds of meat, fish, poultry and game seized and destroyed in the city of New York during the week ending May 31, 1924: Meat—Manhattan, 1,616½ lbs.; Brooklyn, 1 lb.; Bronx, 150 lbs.; Total, 1,767½ lbs. Fish—Manhattan, 4,302 lbs.; Brooklyn, 1,000 lbs.; Bronx, 20 lbs.; Total, 5,322 lbs. Poultry and Game—Manhattan, 2,550 lbs.

That the campaign on chucks which has just closed in Hoboken was a huge success was the unanimous opinion expressed at the meeting of the Hudson County Meat Council on Tuesday eve-

ning. The meeting was held at Meyer's Hotel in Hoboken, and both wholesalers and retailers stated the campaign was justified in every way. A number of retailers expressed their pleasure at the increased sale of chucks during the campaign.

The ninth of a series of weekly radio talks by John C. Cutting, secretary of the New York Meat Council, also of the Hudson County Meat Council, will be given on Tuesday, June 10, from station WJZ. The talk is entitled "Selected Dishes From Fancy Meats." These radio talks have been arousing so much interest that it is hoped they will continue through the summer, and continue to stimulate interest while there are no definite meetings of the Meat Council.

On Wednesday afternoon of last week the Ladies' Auxiliary, United Master Butchers of America, held the last social event until next fall. It was a card party and it was left to the pleasure of the player to select her own game. The result was happy little groups around the various tables. The prizes which were donated by the president, Mrs. George Kramer, were handsome calf leather coin purses for the winners of the games, and pocketbook-size bottle of cologne for the non-players. Donations of home-made cake by the members were in such quantities that the husbands of the winners had an opportunity of enjoying the culinary art of a sister. It was originally decided to suspend meetings during June,

July and August, but so much enthusiasm and interest have been manifested by the members in the State Convention in Rochester that another meeting will be called for Wednesday afternoon, June 25th, at which a report of the convention will be read. There were expressions of sympathy for Mrs. Goldstein upon the loss of her mother, and the corresponding secretary was instructed to send a letter of condolence.

## BUTCHERS FAVOR RADIO TALKS.

Radio talks, convention resolutions, refrigeration and committee reports were the subjects taken up and discussed at the meeting of Ye Olde New York Branch, United Master Butchers of America, last Tuesday evening.

A talk on "Housewives welcome lamb to the fold," which had been radioed the previous week, was read. Upon its completion the value of such talks was discussed, and it seemed to be the general opinion that they were producing results, a number of members stating that customers commented upon them.

Various constructive resolutions to be presented and discussed at the State Convention in Rochester were debated and approved.

A very interesting talk on the fundamental principles of refrigeration, illustrated by charts, was given by Mr. Hamilton. While the subject is, of course, of a technical nature, the science of displacement of heat and other details was explained in such a terse manner as to be readily understood by the layman.

The Ball Committee reported progress, with the further statement that advertisements were coming in nicely and the anticipation was for a very large journal.

A discussion on holidays caused the members to decide to close their markets all day on July Fourth.

The next meeting of this Branch will be on Tuesday, July 1st. During the remainder of the summer there will be but one meeting a month.

## BACON WEEK IN BOSTON.

This week, June 2nd to 7th inclusive, was observed in Boston as "Bacon Week." Retail dealers, restaurant, hotels and steamship lines leaving Boston joined in a concerted selling campaign on bacon.

Each received from the Meat Council of Boston a large bacon poster, four small streamers, and one hundred bacon leaflets. There were over one hundred thousand bacon leaflets distributed to the housewives throughout metropolitan Boston through the retail meat dealers.

Hotels, restaurants and dining rooms featured bacon on their menus, displayed posters and streamers, in fact, gave wonderful co-operation.

Bacon was featured in the big Boston dailies, and Secretary B. J. Donahue, of the Boston Meat Council, broadcasted "Bacon" from Station WGI, Medford Hillside.

Retail dealers gave very generous support, and there should be a decided increase in the sale of bacon as a result. There were distributed to the retailers a total of 112,000 pieces of advertising matter—105,000 bacon leaflets, 5,600 bacon streamers, and 1,500 posters.

## WHOLESALE DRESSED MEAT PRICES.

Wholesale prices of Western dressed fresh meats were quoted by the U. S. Bureau of Agricultural Economics at Chicago and three Eastern markets on Thursday, June 5, 1924, as follows:

Fresh Beef—				
STEERS:				
Choice	\$18.00@19.00	\$17.00@18.00	\$17.00@18.00	\$18.00
Good	17.00@18.00	16.00@16.50	15.00@17.00	15.00@16.50
Medium	15.00@16.50	14.00@15.00	14.00@15.00	14.50@15.00
Common	12.00@14.00	13.00@13.50	11.00@13.50	11.00@13.00
Cows:				
Good	13.50@14.50	14.00@14.50	13.00@14.00	.....
Medium	12.00@13.00	13.00@13.50	12.00@13.00	12.00@13.00
Common	9.50@11.00	12.00@12.50	11.00@12.00	10.50@11.50
BULLS:				
Good	.....	.....	11.00@12.50	.....
Medium	.....	10.00@11.00	10.50@11.00	.....
Common	8.00@ 8.50	9.50@10.00	9.25@ 9.75	.....
Fresh Veal*—				
Choice	16.00@18.00	.....	16.00@18.00	.....
Good	15.00@16.00	16.00@18.00	14.00@16.00	16.00@17.00
Medium	13.00@14.00	12.00@15.00	12.00@14.00	14.00@15.00
Common	9.00@11.00	9.00@11.00	9.00@12.00	10.00@13.00
Fresh Lamb and Mutton—				
LAMB:				
Spring	29.00@30.00	31.00@32.00	29.00@35.00	30.00@35.00
Choice	27.00@28.00	30.00@31.00	30.00@32.00	31.00@32.00
Good	26.00@27.00	28.00@29.00	28.00@30.00	30.00@31.00
Medium	24.00@25.00	26.00@27.00	27.00@28.00	28.00@29.00
Common	22.00@23.00	.....	.....	.....
YEARLINGS:				
Good	.....	.....	.....	.....
Medium	.....	.....	.....	.....
Common	.....	.....	.....	.....
MUTTON:				
Good	15.00@17.00	15.00@16.00	13.00@15.00	15.00@16.00
Medium	13.00@14.00	12.00@14.00	11.50@13.00	13.00@15.00
Common	8.00@12.00	10.00@12.00	9.00@11.00	.....
Fresh Pork Cuts—				
LOINS:				
8-10 lb. average	18.00@19.00	19.00@20.00	20.00@21.50	18.00@21.00
10-12 lb. average	16.50@17.50	18.00@19.00	19.00@20.50	17.00@20.00
12-14 lb. average	15.00@16.00	16.50@17.50	17.00@19.00	16.00@18.00
14-16 lb. average	14.00@15.00	15.00@16.00	16.00@17.50	15.50@16.00
16 lbs. over	12.50@14.00	14.00@15.00	14.00@16.00	.....
SHOULDERS:				
Skinned	9.50@10.00	.....	10.00@12.00	10.00@11.00
PICNICS:				
4-6 lb. average	9.50@10.00	10.50@11.00	9.50@10.00	.....
6-8 lb. average	9.00@ 9.50	10.00@10.50	10.00@ 9.50	.....
BUTTS:				
Boston style	13.50@14.50	.....	13.00@15.00	14.00@15.00

\*Veal prices include "hide on" at Chicago and New York.

### MAX KRAUSS BUYS CORNER.

Max Krauss and Brother, dealers in lamb and mutton, have purchased the northeast corner of Tenth avenue and Little West 12th Street, adjoining their present headquarters, which they occupied for the last two years. Prior to that they were located directly opposite for eight years, which premises they will maintain. On the plot just purchased will be erected a six-story building to house their own business. The property was held at \$150,000, and is part of that recently purchased from the William Waldorf Astor estate. This is probably one of the most desirable corners in West Washington Market situated at Little West Twelfth Street, which is now being named Little West Broadway.

Jerome Krauss, although only eleven years old, is rapidly following in his father's footsteps, and is a wonderful judge of the quality and weight of small stock, taking every opportunity of being in the market. He works Saturdays and vacations, receiving a dollar a day as pay.

### TAX LAW CHANGES.

(Continued from page 40.)

Net income means taxable net income plus any dividends received and plus any interest on obligations of the United States which would be taxable in the hands of an individual instead of taxable net income as in 1921.

1924 Act does not allow the shareholders to elect to be taxed as members of a partnership as under 1921 Act.

The fact that a corporation is a mere investment company is *prima facie* evidence of a purpose to escape taxation.

#### Exempt Corporations

A local association of employees, the membership of which is limited to the employees of a designated person in a particular municipality and the net earnings of which are devoted exclusively to charitable, educational or recreational purposes is exempt.—Section 231 (8).

Benevolent life insurance associations of a purely local character and mutual casualty insurance companies are exempt. Most corporations are not required to be of "purely local character" as was the case under the 1921 Act. To be exempt such corporations must derive 85% of their income from amounts collected from members for the sole purpose of meeting expenses, instead of deriving their sole income from such sources as under 1921 Act.—Section 231 (10).

#### Gain or Loss—Basis for Determining

If property (other than stock or securities of a company a party to a reorganization) was acquired after 12/31/17 by a corporation in connection with a reorganization and immediately after the transfer an interest of 80% or more in such property remained in the same persons or any of them, the basis shall be the same as if the transferor had sold the property adjusted by any gain or loss recognized at the time of the transfer.—Section 204 (a) (7).

In case of sale of property (other than stock or securities of a corporation a party to a reorganization) acquired after 12/31/23 by a corporation by the issuance of its stock where after the transfer the control of the corporation was in the persons who transferred the property to it, the basis is same as if transferor had sold the property, adjustment being made for any gain or loss recognized when transfer was made.—Section 204 (a) (8).

#### Gain or Loss—Recognition of

No gain, no loss when corporation in a reorganization exchanges property solely for stock or securities in another cor-

poration which is party to the reorganization.—Section 203 (b) (3).

If the corporation referred to above receives, in addition, other property or money the transaction is not entirely tax-exempt unless the recipient corporation distributes such money or other property in pursuance of the plan of reorganization. If this is done, no gain and no loss.

If, however, the recipient corporation does not distribute it in pursuance of the plan of reorganization the gain, if any shall be recognized and shall be accounted for by the recipient corporation but not in excess of the sum of money and the value of such other property which is not distributed.—Section 203 (c).

Reorganization same as 1921 except that the 1924 act makes the term include a transfer by a corporation if immediately after the transfer, the transferor or its stockholders or both are in control of the corporation to which the assets are transferred.—Section 203 (h).

"Party to a reorganization" is defined as including a corporation resulting from a reorganization and as including both corporations in case of an acquisition by one corporation of at least a majority of the voting stock and at least a majority of the total number of shares of all other classes of stock in another corporation.—Section 203 (b) (2).

#### Losses—Net

In case of corporations, computation of net losses shall not include dividends allowed as deduction for the tax year.—Section 206 (a) (4).

#### Personal Service Corporations

Personal Service Corporations are not now recognized. (Was Section 200 (5) of 1921 Act.)

#### Refunds, Administration

Any income taxes paid by farmer's mutual or other mutual, hail, cyclone or fire insurance companies (if otherwise exempt even though they are not of a purely local character) not outlawed shall be refunded.—Section 1013 (b).

#### Rates

Corporation income tax rate 12½%—same as 1921.

### ESTATES AND TRUSTS

#### Net Income

In computing net income of an estate or trust there shall be allowed in addition to other charitable deductions, amounts which under the will or deed of trust are

## YORK Self-Contained Refrigerating Machines

are ideal for the Meat Market. They save money and furnish an independent source of satisfactory Refrigeration.

The complete machine is mounted on a rigid cast-iron base—easy to install, easy to operate, efficient, economical, and can be driven by any available power.

You may have always thought your Market was not large enough to justify the installation of Mechanical Refrigeration, but this is just the little machine you have been looking for. It is worth your investigation.

Write for Bulletin No. 70.

**YORK MANUFACTURING CO.**

*Ice Making and Refrigerating Machinery Exclusively.*

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ENGINEERS AND ARCHITECTS

Specializing in Packing Houses, Abattoirs, Ice Making and Refrigerating Plants, Lard and Fat Rendering Plants, Oil Refineries.

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NEW YORK

to be used for religious purposes or for prevention of cruelty to children or animals or to a public cemetery not operated for profit, (not necessarily contributions to an organization).—Section 219 (b) (1).

In computing the income of any estate or trust a deduction shall be allowed for the amount of income which during its taxable year is to be distributed currently and the income collected by the guardian of an infant which is to be held or distributed as the court may direct, any such amount to be reported by the beneficiary whether received by him or not.—Section 219 (b) (2).

Discretionary trusts are allowed a deduction for amounts properly paid or set aside for any beneficiary.—Section 219 (b) (3).

If no part of the income of the estate or trust is included in computing the net income of a beneficiary the credits for dividends and interest on United States obligations are allowed in computing the normal tax of the trust.—Section 219 (c).

#### Returns of Estates

An estate or trust which has a gross income of \$5,000 must file a return regardless of its net income. Also must file a return if net income is \$1,000.—Section 225 (a) (5).

#### Tax Paid

Tax shall be computed upon the net income of the trust or estate and shall be paid by the fiduciary with two exceptions which are (1) where the grantor of a trust has the power to revest in himself the title to any part of the corpus of the trust and (2) where the grantor may claim the income of the trust or where the income of the trust may be used to pay premiums on insurance policies on his life (except those irrevocably made to charities or such organizations.) (In these two cases the grantor must include the income of the trust in his return.)

[EDITOR'S NOTE.—Changes in other tax regulations, such as the Gift Tax, the Estate Tax, and Miscellaneous Taxes, will appear in a later issue of THE NATIONAL PROVISIONER.]



# NEW YORK MARKET PRICES

## LIVE CATTLE.

Steers, medium	@10.10
Cows, canners and cutters	2.50@4.00
Bulls, bologna	4.50@5.50

## LIVE CALVES.

Calves, veal, prime, per 100 lbs.	@12.50
Calves, veal, common to medium	7.50@9.50
Calves, veal, culls, per 100 lbs.	6.00@8.00

## LIVE SHEEP AND LAMBS.

Lambs, yearlings unshorn, prime, 100 lbs.	17.00@18.00
Sheep, ewes, prime, 100 lbs.	8.50@9.00
Sheep, ewes, common to good, 100 lbs.	6.00@7.00

## LIVE HOGS.

Hogs, heavy	\$7.65@7.85
Hogs, medium	@8.00
Hogs, 140 lbs.	@8.00
Pigs, under 70 lbs.	@7.00
Roughs	6.50@6.75

## DRESSED BEEF.

### CITY DRESSED.

Choice, native, heavy	18 @20
Choice, native, light	19 @20
Native, common to fair	16 @17½

### WESTERN DRESSED BEEF.

Native steers, 600@800 lbs.	16 @18
Native choice, yearlings 400@600 lbs.	17 @18
Western steers, 600@800 lbs.	14 @16
Texas steers, 400@600 lbs.	12 @14
Good to choice heifers	16 @17
Good to choice cows	13½ @15
Common to fair cows	11 @12
Fresh bologna bulls	9½ @10

## BEEF CUTS.

	Western.	City.
No. 1 ribs	@22	24 @25
No. 2 ribs	@17	22 @23
No. 3 ribs	@14	19 @21
No. 1 loins	@28	34 @36
No. 2 loins	@22	30 @32
No. 3 loins	@16	27 @29
No. 1 hinds and ribs	26 @28	22½ @26
No. 2 hinds and ribs	23 @24	20½ @22
No. 3 hinds and ribs	19 @20	19 @20
No. 1 rounds	@15	@17
No. 2 rounds	@13	15 @16
No. 3 rounds	@11	@14
No. 1 chucks	@10	12 @14
No. 2 chucks	@8	@11
No. 3 chucks	@6	@10
Bolognas	@6	10½ @11
Rolls, reg., 6@8 lbs. avg.	22 @23	
Rolls, reg., 4@6 lbs. avg.	17 @18	
Tenderloins, 4@6 lbs. avg.	60 @70	
Tenderloins, 5@6 lbs. avg.	80 @90	
Shoulder clods	10 @11	

## DRESSED CALVES.

Prime	18 @19
Choice	18 @19
Good	15 @17
Medium	13 @14
Common	10 @12

## DRESSED HOGS.

Hogs, heavy	@11½
Hogs, 180 lbs.	@11½
Hogs, 160 lbs.	@11½
Hogs, 140 lbs.	@11½
Pigs, 80 lbs.	@11½

## DRESSED SHEEP AND LAMBS.

Lambs, choice spring	33 @35
Lambs, poor grade	28 @30
Sheep, choice	15 @16
Sheep, medium to good	13 @14
Sheep, culls	10 @11

## SMOKED MEATS.

Hams, 8@10 lbs. avg.	18 @18½
Hams, 10@12 lbs. avg.	18 @18½
Hams, 12@14 lbs. avg.	18 @18½
Picnics, 4@6 lbs. avg.	11½ @12
Picnics, 6@8 lbs. avg.	11½ @12
Boiled, 6@8 lbs. avg.	13 @14
Beef tongue, light	30 @34
Beef tongue, heavy	35 @40
Bacon, boneless, Western	17 @18
Bacon, boneless, city	15 @16
Pickled bellies, 10@12 lbs. avg.	18 @14

## FRESH PORK CUTS.

Fresh pork loins, Western, 10-12 lbs. avg.	20 @21
Fresh pork tenderloins	50 @52
Frozen pork loins, 10-12 lbs. avg.	15 @16
Frozen pork tenderloins	40 @45
Shoulders, city, 10@12 lbs. avg.	11 @12
Shoulders, Western, 10@12 lbs. avg.	12 @13
Butts, boneless, Western	18 @19
Butts, regular, Western	14 @15
Fresh hams, city, 8@10 lbs. avg.	18 @19
Fresh hams, Western, 10@12 lbs. avg.	16 @17
Fresh picnic hams, Western, 6@8 lbs. avg.	10 @11
Extra lean pork, trimmings	13 @14
Regular pork trimmings, 50% lean	8 @9
Fresh spare ribs	8 @9
Raw leaf lard	12 @13

## BONES, HOOFS AND HORNS.

Round shin bones, avg. 48 to 50 lbs., per 100 pcs.	@150.00
Flat shin bones, avg. 40 to 45 lbs., per 100 pcs.	80.00@100.00
Black hoofs, per ton	40.00@50.00
Striped hoofs, per ton	40.00@50.00
White hoofs, per ton	105.00@115.00
Thick bones, avg. 85 to 90 lbs., per 100 pcs.	@140.00
Horns, avg. 7½ oz. and over, No. 1s	300.00@325.00
Horns, avg. 7½ oz. and over, No. 2s	250.00@275.00
Horns, avg. 7½ oz. and over, No. 3s	200.00@225.00

## FANCY MEATS.

Fresh steer tongues, untrimmed.	@30c	a pound
Fresh steer tongues, L. C. trim'd	@38c	a pound
Calves, heads, scalded	@65c	a piece
Sweetbreads, veal	@75c	a pair
Sweetbreads, beef	@65c	a pound
Beef kidneys	@16c	a pound
Mutton kidneys	@8c	each
Livers, beef	@23c	a pound
Oxtails	@14c	each
Hearts, beef	@7c	a pound
Beef hanging tenders	@16c	a pound
Lamb fries	@10c	a pair

## BUTCHER'S FAT.

Shop fat	@2
Breast fat	@3½
Edible suet	@5
Cond. suet	@4
Bones	@25

## SPICES.

	Whole.	Ground.
Pepper, Sing., white	16½	19½
Pepper, Sing., black	11	14
Pepper, red	12	16
Allspice	6½	9½
Cinnamon	10½	14½
Coriander	8½	11½
Cloves	29	34
Ginger	21	24
Mace	68	73

## CURING MATERIALS.

	In lots of less than 25 bbls.	Rbbs.	per lb.
Double refined saltpetre, granulated	6¼c	6¼c	
Double refined saltpetre, small crystals	7¼c	7¼c	
Double refined nitrate soda, granulated	4¼c	4¼c	
Double refined nitrate soda, crystals	5¼c	5¼c	
	In 25 barrel lots:		
Double refined saltpetre, granulated	6¼c	6c	
Double refined saltpetre, small crystals	7¼c	7c	
Double refined nitrate soda, granulated	4¼c	4¼c	
Double refined nitrate soda, crystals	5¼c	5c	
	Carload lots:		
Double refined nitrate of soda, granulated	4¼c	4¼c	
Double refined nitrate of soda, crystals	5c	4¾c	

## GREEN CALFSKINS.

	5-9	9½-12½	12½-14	14-18	18 up.
Prime No. 1 veals	20	2.40	2.65	2.90	3.75
Prime No. 2 veals	18	2.20	2.40	2.65	3.50
Buttermilk No. 1	17	2.05	2.30	2.55	...
Buttermilk No. 2	15	1.85	2.05	2.30	...
Branded, grubby	12	1.45	1.65	1.90	2.30
No. 3				At value	

## DRESSED POULTRY.

### FRESH KILLED.

Fowls—Fresh—dry picked, milk fed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.	30 @31
Western, 48 to 54 lbs. to dozen, lb.	31 @33
Western, 43 to 47 lbs. to dozen, lb.	31 @33
Western, 36 to 42 lbs. to dozen, lb.	30 @32
Western, 30 to 35 lbs. to dozen, lb.	29 @31
Fowls—Fresh—dry picked, corn fed—12 to box:	
Western, 60 to 65 lbs. to dozen, lb.	28 @30
Western, 48 to 54 lbs. to dozen, lb.	29 @31

Western, 43 to 47 lbs. to dozen, lb.	29 @31
Western, 36 to 42 lbs. to dozen, lb.	28 @30
Western, 30 to 35 lbs. to dozen, lb.	27 @29
Fowls—Fresh—dry picked, corn fed—barrels:	
Western, dry picked, 5 lbs. and over, lb.	28 @29
Western, dry picked, 4½ lbs. each	28 @29
Western, dry picked, 3½ lbs. each, lb.	27 @28
Western, dry picked, boxes, 3 lbs. and under	26 @27
Old Cocks—dry picked—boxes:	
Western, dry picked, 4½ to 5½ lbs.	19 @20
Western, scalded, bbls.	18 @19
Ducks—	
Long Island, per lb.	22 @23
Squabs—	
White, 12 lbs. to dozen, per dozen	7.25@8.00
White, 10 lbs. to dozen, per dozen	5.75@6.00
Culls, per doz.	1.00@2.00

## LIVE POULTRY.

Broilers, via express	43 @45
Ducks, via express	21 @22
Turkeys, via express	20 @30
Pigeons, per pair, via freight or express	35 @35
Guineas, per pair, via freight or express	70 @70

## BUTTER.

Creamery, extra (92 score)	39½ @40
Creamery, firsts (90 to 91 score)	39 @39½
Creamery, seconds	35 @37½
Creamery, lower grades	33 @34½

## EGGS.

Fresh gathered, extra, per doz.	28 @28½
Fresh gathered, extra first	25½ @26½
Fresh gathered, firsts	24 @25
Fresh gathered, checks, fair to choice dry	21½ @22

## FERTILIZER MATERIALS.

### BASIS NEW YORK DELIVERY.

	Ammoniates.
Ammonium sulphate, bulk, f. o. b. works, per 100 lbs.	@2.00
Ammonium sulphate, double bags, per 100 lbs., f. a. s., New York	@2.55
Blood, dried, 15-16% per unit	@3.00
Fish scrap, dried, 11% ammonia, 15% B. P. L., bulk, f. o. b. fish factory	3.20 and 10c
Fish guano, foreign, 13@14% ammonia, 10% B. P. L.	nominal
Fish scrap, acidulated, 6% ammonia, 3% A. P. A., f. o. b. fish factory	2.75 and 50c
Soda Nitrate, in bags, 100 lbs., spot	@2.00
Soda nitrate, in bags, futures	@2.55
Tankage, ground, 10% ammonia, 15% B. P. L. bulk	2.50 and 10c
Tankage, unground, 9-10% ammonia	2.20 and 10c
	Phosphates.
Bone meal, steamed, 3 and 50 bags per ton	@28.00
Bone meal, raw, 4½ and 50 bags per ton	@30.00
Acid phosphate, bulk, f. o. b. Balt., per ton, 16%	@7.50
	Potash.
Kainit, 12.4% bulk, per ton	@7.25
Manure salt, 20% bulk, per ton	@10.50
Muriate in bags, basis 80% per ton	@38.00
Sulphate, in bags, basis 90%, per ton	@44.00

## BUTTER AT FOUR MARKETS.

Wholesale prices of 92 score butter at Chicago, New York, Boston and Philadelphia for week ending May 29, 1924.

	May	23	24	26	27	28	29
Chicago	37	37	37	37½	38	38½	39
New York	39	39	39	39	39	40	40
Boston	39	39	39½	39½	40	40	40
Philadelphia	40	40	40	40	41	41	41

Wholesale prices of carlots—fresh centralized butter—90 score at Chicago.

	37	37	37	37½	38	38½
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### Receipts of butter by cities (tubs):

	This week.	Last week.	Last year.	—Since Jan. 1—
Chicago	62,784	68,726	63,145	1,337,095
New York	59,062	68,975	82,046	1,218,600
Boston	21,819	23,804	32,594	441,210
Philadelphia	18,248	21,375	15,624	376,731

Total 161,913 182,880 193,409 3,374,236 3,284,283

### Cold storage movement (lbs.):

	Into storage.	Out of storage.	On hand May 29.	Cor. day of last year.
Chicago	137,340	23,290	3,145,193	1,540,621
New York	108,154	78,206	2,731,405	1,092,281
Boston	333,621	15,268	1,617,691	317,623
Philadelphia	116,760	12,550	964,379	927,040
Total	695,884	129,314	8,458,668	3,877,603



1924

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230  
229

229  
228  
227

220  
219

222

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0.00  
2.00

245

222  
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234½

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year.

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